

To: East 91st Street Christian Church Employees, Elders, Operating Team Members and Church Members

From: Elder Council

Subject: Suspected Misconduct, Dishonesty, Fraud and Whistle-blower Protection Policy

Attached is your copy of a new policy which provides guidance about what to do if you become aware of misconduct, dishonesty or fraud within East 91st Street Christian Church (E91st).

The purpose of this communication is to introduce the policy and provide appropriate background, definitions and policy intent plus specific guidance for you to follow if you become aware of or have a suspicion of an alleged wrongdoing.

Introduction: At E91st, we expect everyone connected with us to have ethical and professional conduct that honors the Lord Jesus Christ. However, the reality is that we face risks from misconduct, dishonesty and fraud. We must be prepared to manage these risks and their potential impact in a professional manner.

The impact of these risks may include:

- the actual financial loss incurred
- damage to the reputation of our church and employees
- negative publicity
- cost of investigation
- loss of employees
- loss of church members
- damaged relationships
- litigation
- damaged employee morale

Definition of Misconduct, Dishonesty and Fraud: For purposes of this policy, misconduct, dishonesty and fraud include but are not limited to:

- theft or other misappropriation of assets including assets of E91st, our members, our suppliers or any others with whom we have a relationship
- misstatements and other irregularities in the church records including the intentional misstatement of contributions, church expenses, asset values, attendance numbers, membership numbers or similar information
- forgery or other alteration of documents
- fraud or other unlawful acts
- any similar acts which the Bible speaks too that are deemed to be unacceptable and are a serious offense which must be dealt with

E91st specifically prohibits these and any other illegal activities in the actions of its employees, Elders and/or Operating Team members, its members, its suppliers or any others connected with this organization.

Reporting: E91st is committed to the deterrence, detection and correction of misconduct, dishonesty and fraud. **We are instructed to follow The Laws Of The Land!** The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted by the facts and the recovery of assets.

Therefore, to maintain an environment of fairness, ethics, and honesty for our employees, members, suppliers and anyone else with whom we have a relationship **it requires the active assistance of every church employee, Elder, Operating Team member or church member.**

It is your responsibility to immediately report any suspected misconduct, dishonesty or fraud. Any reprisal against any reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

To facilitate reporting of suspected violations, especially in those situations where the reporting individual wishes to report anonymously, E91st has contracted with a company called, The Network, to provide a telephone hotline. **The hotline phone number is 1-877-509-3507.** They have a person, trained in handling this type of call, answering the phone 24/7. The company provides this service to many both large and small organizations. They have no other affiliation with E91st. The person will go thru a series of questions and document the call. They will immediately send an email to the Audit Committee Chairperson with the completed document. The Chairperson will then proceed with an investigation of the suspected violation and take appropriate action based on that investigation. If you prefer to talk with a person within E91st about a suspected violation, please contact the Audit Committee Chairperson, currently Bruce Arick. His phone number is (317)940-9307. If the suspected violation concerns Bruce, please contact the Elder Chairperson instead of using the hotline.

Additional Comments: Ephesians 5:11-13 says: "Have nothing to do with the fruitless deeds of darkness, but rather expose them. For it is shameful even to mention what the disobedient do in secret. But everything exposed by the light becomes visible." This guidance from Paul provides Biblical support for the **Suspected Misconduct, Dishonesty, Fraud and Whistle-blower Protection Policy.** Therefore, whenever you become aware of any suspected misconduct, dishonesty or fraud as outlined above it must be reported consistent with the guidelines of this policy and this Biblical reference.

