

**Lower Susquehanna Synod of the
Evangelical Lutheran Church in America**

**Whistleblower Policy Regarding Reporting Questionable or Improper Accounting or
Auditing Matters and/or Violations of the Personnel Policies of Synod**

General

The Lower Susquehanna Synod of the Evangelical Lutheran Church in America requires directors, officers, employees, and committee members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of this synod we are required to practice honesty and integrity in fulfilling our responsibilities and to comply with all applicable laws and regulations. Complaints or concerns about harassment or discrimination because of race, color, age, religion, sex, national origin, veteran status, handicap/disability, or status in any other group protected by federal/state/local law should *not* be brought under this Whistleblower policy. Instead, complaints or concerns about harassment or discrimination should be brought under the synod's HARRASSMENT AND DISCRIMINATION IN THE WORKPLACE POLICY, Section 15.0 of the Personnel Policies of the Lower Susquehanna Synod of the Evangelical Lutheran Church in America.

Reporting Responsibility

Each director, officer, employee, or committee member has an obligation to report questionable or improper accounting or auditing matters as well as violations or suspected violations of the personnel policies of this synod. The bishop and personnel officer of this synod shall be responsible for investigating reports and making appropriate recommendations to the Personnel Committee or Audit Committee depending upon the nature of the concern and to the Executive Committee of the Synod Council.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, officers, employees, and committee members to raise concerns which may need investigation and appropriate action. With this goal in mind, no director, officer, employee, or committee member who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequences. Moreover, a director, officer, employee, or committee member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or removal from volunteer position.

Reporting Violations

Reports of questionable or improper accounting or auditing matters as well as violations or suspected violations of the personnel policies of this synod should be made to the bishop or personnel officer either verbally or in writing. Verbal reports should be reduced to writing as soon as possible after being received. Reports may be made anonymously.

Anyone, including any executive or supervisor, who receives a report under this policy should notify either the personnel officer or the bishop. If the report relates to accounting and auditing matters of this synod, the personnel officer or the bishop should consult with the Audit Committee of this synod. If the report relates to violations of the personnel policies of this synod, the personnel officer or the bishop should consult with the Personnel Committee of Synod Council.

Acting in Good Faith

Anyone reporting a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates improper accounting or auditing practice or a violation of the personnel policies of this synod. Anyone who makes a serious and false allegation about an employee knowing that the allegation is false will be subject to appropriate disciplinary action.

Confidentiality

Reports of violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

This policy is an excerpt of Chapter 17.0 of the Personnel Policies of the Lower Susquehanna Synod of the Evangelical Lutheran Church in America.

Adopted by Synod Council November 15, 2008 (SC08.11.79.)

Amended September 24, 2022 (SC22.09.42.)

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Acknowledgment

This policy shall be distributed by the personnel officer to synod employees, Synod Council, the Finance and Budget, Personnel, Assembly Planning, Constitution, Gifts Discernment, Mission, and Audit Committees of the Lower Susquehanna Synod of the Evangelical Lutheran Church in America who shall acknowledge receipt by signature. Copies will be placed in the personnel files in the synod office.

Signature _____
Please circle one: Officer Synod Council employee committee member

Date: _____