

## **Whistleblower Protection and Employee Treatment Policy**

### **PURPOSE**

New Hope Uganda Ministry, Inc. (NHUM) requires directors, officers, and employees to observe high standards of integrity and accountability in order to maintain our Christian witness and comply with Federal and State law. This Whistleblower Protection policy is implemented to protect the ministry from financial, accounting, or internal control irregularities or wrongdoing. This policy establishes a process for employees to submit good-faith concerns regarding questionable accounting, internal control, or auditing matters and provides reassurance that they will be protected from retaliation. NHUM is committed to the highest possible standards of ethical, moral, and legal conduct in the operation of the ministry.

### **POLICY**

#### ***Reporting Responsibility***

It is the responsibility of all directors, officers, and employees to report financial irregularities, misconduct, fraud, misrepresentation, or other serious financial concerns that may constitute unethical or illegal conduct. A director, officer, or employee, who raises a good-faith concern regarding financial misconduct or compliance with any law, is protected from any form of retaliation by the organization. "Good faith" means that the director, officer, or employee has a reasonably held belief that the concern reported is true and has not made the report either for personal gain or for any ulterior malicious motive. Malicious allegations may result in disciplinary action.

This Whistleblower Protection policy is intended to encourage and enable directors, officers, employees, and others to grieve serious concerns within the organization prior to seeking resolution outside the organization. Any concern may be reported anonymously; however, providing a source generally enhances the investigation process and findings.

#### ***Retaliation Prohibited***

No director, officer, or employee who in good faith reports an accounting, internal control, auditing, or financial concern shall be subjected to harassment, retaliation, or any adverse employment consequence. Any director, officer, or employee who retaliates against the reporting party will be subject to discipline up to and including termination of employment.

#### ***Definition of Financial, Accounting, Internal Control, Auditing Matters***

For purposes of this policy, concerns related to financial, accounting, internal control, or auditing matters include but are not limited to:

1. Violations of Federal or State law relating to fraud
2. Theft or other misappropriations of assets of the organization
3. Misstatements, misrepresentation, or other irregularities in the accounting records, including improper accounting entries or the intentional misstatement of the results of operations
4. Violations of internal accounting controls or improper auditing activities
5. Any attempt to conceal potential wrongdoing or misconduct
6. Any retaliation for any report, complaint, allegation made by a director, officer, or employee, in good faith pursuant to this policy
7. Any improper conflict of interest or other transactions that could embarrass or damage the reputation of the organization

#### ***Reporting Process***

Our goal is to establish and maintain an environment of fairness, ethics, honesty, and accountability for our employees, donors, the general public, and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.

Any director, officer, or employee of the ministry must report any good faith concerns regarding financial, accounting, internal control matters, fraud, financial wrongdoing, or similar misconduct as described above. All such concerns shall be set forth in writing and forwarded in a sealed envelope to any of the following parties:

1. To the immediate supervisor;
2. To the Chief Executive Officer; or
3. To the Chairman of the Board.

## **POLICY, continued**

The mailing addresses for individuals listed in this section are set forth below:

2. Johnny Karls
3. Kevin Neebes

### ***Investigation***

Following the receipt of any complaint or concern submitted in accordance with this policy, the recipient will forward the complaint or concern to the Chairman of the Board and will immediately inform the President/CEO, unless the complaint or concern involves the President/CEO. If the complaint or concern involves the Chairman of the Board, the President/CEO will be informed immediately.

If a supervisor receives a complaint, the supervisor must report the issue to one of the persons listed. The supervisor will not initiate any investigation. It is important that only persons with investigative responsibility perform the investigation. The matter will be investigated by the person(s) designated by the Board, or in cases of expediency, the Chairman of the Board.

The Board may enlist outside legal, accounting, or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures or other concerns related to any financial wrongdoing, fraud, accounting, internal control, or auditing matters.

### ***Suspending Document Destruction***

Consistent with the Record Retention Policy, document destruction shall be suspended immediately upon any indication of an internal investigation, or external investigation by a government entity or third party. Upon conclusion of the investigation, normal document destruction will be reinstated. The Board shall retain the records of any complaint or concern for a period of at least seven years.

### ***Confidentiality***

This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is known to the investigator. However, suspected irregularities or violations may be submitted on a confidential basis by the complainant or may be submitted anonymously.

In conducting an investigation, the Board shall use all reasonable efforts to protect the confidentiality and anonymity of the complainant. Reports of irregularities or violations or suspected misconduct will be kept confidential to the extent possible, consistent with the need to conduct a thorough and adequate investigation. The organization will notify the sender and acknowledge receipt of the written report and will promptly investigate such matters. Appropriate corrective action will be taken if warranted by the investigation.

If a financial concern is reported in good faith and any facts alleged are not confirmed by the subsequent investigation, no action will be taken against the whistleblower. However, in making such a disclosure, all directors, officers, and employees should exercise due care to ensure the accuracy of the information set forth in any complaint.

### ***Investigation Report***

Subject to legal constraints, results of the investigation will be communicated to the complaining party within a reasonable time period.

### **Employee Treatment Policy:**

It is the sincere intent of NHUM to be fair and reasonable with all employees at all times. However, in the relationship of employee to employee, or employee to employer, problems may develop. At times, satisfactory solutions to a problem that employees may encounter are not found by merely discussing the problem with fellow employees or other members of the staff. Fair handling of a problem or complaint cannot be given if employees do not let the proper people know of its existence.

If any employee has a question about interpretation or application of an NHUM policy, feels that they have been the subject of harassment (including sexual or discrimination), is in an irresolvable disagreement with a fellow worker or supervisor or has witnessed or suspects a violation of ethics by any director, employee or volunteer, he/she may use the following procedures without fear of recrimination or retaliation.

**Procedure for Reporting Harassment or an Irresolvable Disagreement:**

If after making every attempt to resolve any issues directly with the person that is being disagreeable (Matthew 18 approach to resolution), and the resolution has been unsatisfactory, then the employee is encouraged to bring the situation to the attention of his/her supervisor and/or the Chief Executive Officer of the occurrence of the grievous event or circumstance. The employee will explain the nature of the problem and make suggestions towards a solution.

After being advised verbally of the grievance, the supervisor and/or supervisor's manager will investigate the allegations and provide a solution or an explanation to the employee within five (5) working days.

In the event the supervisor and/or supervisor's manager fail to respond to the grievance within five (5) working days, the employee may proceed to Step B.

B. If the solution or explanation provided by the supervisor and/or supervisor's manager to the employee does not resolve the situation, the employee will be allowed five (5) working days to refer his/her problem in writing to the Chief Executive Officer. When the Chief Executive Officer receives a grievance, he/she will determine if the appropriate steps were followed. If the appropriate steps were followed the Chief Executive Officer will:

1. Talk with the employee to get further clarification of the problem.
2. Talk with the employee, supervisor and supervisor's manager to get further clarification of the problem.
3. If necessary, schedule a meeting between all parties involved. The supervisor's manager will take notes of all proceedings of the meeting and will provide all concerned with copies of the minutes of the meeting.

C. After careful consideration of all facts, but within five (5) working days, the Chief Executive Officer will render a final decision in writing to the employee. Because the full responsibility for the operation of the ministry rests with the Chief Executive Officer, any decision rendered in a problem situation by the Chief Executive Officer must be regarded as full and binding.