

First Christian Church (Disciples of Christ)

Whistleblower Policy

I. General Policy Statement

Throughout its existence, First Christian Church (DOC), (the "Organization") has implemented governance policies designed to ensure strong stewardship of the Organization's assets and to require that Directors, Officers, Agents, and Employees observe the highest standards in business and personal ethics. The Organization has adopted a stringent Conflict of Interest Policy and implemented appropriate internal controls designed to ensure compliance with applicable laws and regulations, as well as relevant audit standards.

II. Reporting of Inappropriate or Questionable Actions

Consistent with the recognized duties of care and loyalty under Indiana law, it is the responsibility of all Directors, Officers, Agents, and Employees of the Organization to ensure that the Organization complies with applicable laws, regulations, and internal control policies. To that end, any Director, Officer, Agent, or Employee, who suspects a violation of any such law, regulation, or internal control policy, should report the suspected violation to the Organization's Executive Director immediately. If the reporting party is not comfortable reporting such to the Executive Director, whether due to concern that the Executive Director might be involved with the concern or for any other reason, the reporting party should report such instead to the President of the Board of Directors.

III. Retaliation Protection

Any report made pursuant to this policy shall be treated with seriousness and respect. No Director, Officer, Agent, or Employee who makes a report in good faith shall suffer harassment, retaliation, or adverse employment consequences. Any Director, Officer, Agent, or Employee who engages in retaliation against a reporting person shall be subject to appropriate disciplinary action. This policy is designed to encourage everyone involved with the Organization to feel comfortable raising concerns regarding on-going governance efforts. However, any unsubstantiated report, which proves to have been made maliciously or knowingly to be false, will be viewed as a serious disciplinary offense.

IV. Audit Committee Role

Any report made pursuant to this policy involving the Organization's fiscal internal controls, accounting practices, or investments, shall also be forwarded by the appropriate party to the Audit Committee or its equivalent for their consideration and any necessary corrective action.

V. Confidentiality

Reports made pursuant to this policy may be submitted on a confidential basis or may be submitted anonymously. Such reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation of the report. In some circumstances, it may not be possible to take action on a report without revealing the identity of the reporting person.

Adopted:

Secretary: