



**March 4, 2016
Applies to All Staff**

Whistle-Blowing Policy

Purpose

The United Church of Canada and its Audit Committee are seeking to employ best practices used by major companies and organizations. Significant developments in recent years include: improving corporate governance, and creating a process allowing employees to confidentially report matters of financial concern.

Accordingly, the Audit Committee of The United Church of Canada has recently rewritten its charter to provide an opportunity for employees to confidentially report any financial fraudulent activity and/or inconsistencies in accounting policy that they may become aware of and be assured that they will remain anonymous and suffer no reprisals. The implementation of this process is not driven by any history of financial reporting problems or inappropriate use of funds. Nor is there any concern that the church is a high risk candidate. Rather, the Audit Committee wishes to put in place procedures that match best practices of other leading organizations.

The following defines the scope of information that the committee would respond to, the process that will be followed, and contact information of the committee.

Scope

The “whistle-blowing” process will be restricted to financial issues that come under the jurisdiction of the Audit Committee and would include breaches of internal control, identification of internal controls that need to be strengthened, inappropriate assumption of risk, and financial fraudulent activity.

Process

All employees can be assured that they can contact any member of the Audit Committee in confidence and that their identity will be known only by that committee. From the published membership list, any member may be contacted directly who will then review the issue with a sub-committee of the Audit Committee to determine an appropriate course of action.

Contact Information: Audit Committee

Hugh Johnson, Chair	forensicsquint@yahoo.com
John Hurst	jdhurst@myself.com
Lindsay Mohn	lindsaymadson@gmail.com
Robin Pilkey	lakesidegang@sympatico.ca
Garnet Webster	gwebster@websterbenefit.com
Leah Weiss	leah.ch.weiss@gmail.com

Note: all members listed above are external members and are independent of management.

