



LIFECHURCH.TV

Subject: Whistleblower		
Effective Date: 3/1/08	Department: All	Page 1 of 1
Revised Date: NA		

PURPOSE:

To encourage all staff to disclose any wrongdoing that may adversely impact LifeChurch.tv, the church's attenders, employees, or the public at large. A whistleblower is an employee of LifeChurch.tv who reports an activity that he/she considers illegal or dishonest to one or more of the parties specified in this Policy.

POLICY:

A. If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact his/her immediate supervisor or the Human Resources Team. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination. Examples of illegal or dishonest activities are violations of federal, state or local laws; paying vendors for services not performed or for goods not delivered; and other fraudulent financial reporting.

B. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

C. The Audit Committee shall receive, retain, investigate and act on complaints and concerns of employees regarding questionable accounting, internal financial controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal financial controls or that would otherwise constitute a violation of the church's finance policies.

C. Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. The confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

D. LifeChurch.tv will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.



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POLICY (continued):

E. Any whistleblower who believes he/she is being retaliated against must contact the Human Resources Team. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

PROCEDURES:

- 1. Employee reports knowledge of or a concern of illegal or dishonest fraudulent activity to his/her immediate supervisor or the Human Resources Team.*
- 2. Supervisors should report concerns to the Human Resources Team.*
- 3. All reports of illegal and dishonest activities will be promptly reviewed by the Directional Leadership Team or Central Financial Group Leader, who is responsible for investigating and coordinating corrective action.*
- 4. In determining whether management or the Audit Committee should investigate an Accounting or Financial allegation, the following should be considered:*
 - a. Who is the alleged wrongdoer?*
 - b. How serious is the alleged wrongdoing?*
 - c. How credible is the allegation of wrongdoing?*