



WELS SYNODICAL COUNCIL
Approved Policies and Procedures

Policy #	Effective Date & Revision History	Subject	Origination
SC0003	November 2008	Financial Whistleblower	Synodical Council Finance Committee

The Wisconsin Evangelical Lutheran Synod (WELS) has a responsibility for the stewardship of the Synod’s resources and the private support that enables it to pursue its mission. The Synod is committed to compliance with the laws and regulations to which it is subject and to promulgating policies and procedures in support of these laws and regulations to be uniformly applied throughout the Synod.

The Synod’s internal controls and operating procedures are intended to detect and to prevent or deter improper activities involving accounting practices, finances, and internal controls or auditing. However, even the best systems of control cannot provide absolute safeguards against irregularities in these areas. The Synod has a responsibility to investigate and report to appropriate parties allegations of suspected improper activities and to report the actions taken by the Synod.

The Accounting Oversight Committee shall address all reported concerns regarding Synod accounting practices, finances, and internal controls or auditing.

It is the responsibility of all WELS employees, students, parents, alumni and other individuals to report violations or suspected violations in accordance with this Financial Whistleblower Policy. No individual who in good faith reports a violation or suspected violation shall suffer harassment, retaliation or adverse employment or academic or educational consequence.

Individuals wishing to report violations or suspected violations may do so by calling the hotline (phone number to be published), operated by an independent service provider or by completing and sending the attached ‘Suspicious Activity Tip Form’ to the Chairman of the Accounting Oversight Committee. This report can be made anonymously.

A file will be maintained by the Chairman of the Accounting Oversight Committee for the purpose of documenting the resolution of reported violations or suspected violations.

A person who makes such a report (a “whistleblower”) is someone who in good faith reports an activity considered to be a violation of policy after giving it serious consideration. This policy should not be used for the purpose of raising malicious or unfounded allegations. Any report made will be treated confidentially, within the limitations of the law, with disclosures made on



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a need-to-know basis only to those directly involved in the investigation of the reported concern.