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3 **Ethics Policy**
4 **for Elected¹ and Appointed Members of the**
5 **Presbyterian Mission Agency Board,**
6 **the Committee on the Office of the General Assembly,**
7 **and the Board of Directors of the Presbyterian**
8 **Church (U.S.A.), A Corporation of the Presbyterian Church (U.S.A.)**

9 **Introduction**

10 This Ethics Policy for Elected and Appointed Members of the Presbyterian Mission
11 Agency Board (“PMA Board”), the Committee on the Office of the General Assembly
12 (“COGA”), and the Board of Directors of the Presbyterian Church (U.S.A.), A
13 Corporation (“A. Corp. Board”) of the Presbyterian Church (U.S.A.) (“Ethics Policy”)
14 addresses business ethics and does not include the other ethical values and policies of the
15 Presbyterian Church (U.S.A.) (“PCUSA”)². The Ethics Policy applies to all elected and
16 appointed members of the PMA Board, COGA, and the A. Corp. Board and members of
17 their committees, task forces and workgroups in matters relating to the performance of
18 their duties and responsibilities for the PMA Board/COGA/A Corp. Board. Hereinafter
19 the term "elected member" will be used to collectively refer to those individuals listed in
20 Footnote 1 below. The term “PMA Board/COGA/A Corp. Board” collectively refers to
21 those two ecclesial bodies and one corporate body, their elected members, their
22 respective staff members, Presbyterian Church (U.S.A.), A Corporation, and all subparts
23 thereof.

24 All funds and property received and administered by the PMA Board/COGA/A Corp.
25 Board are entrusted to the organization by God through the faithful financial support of
26 PCUSA members and friends. The highest degree of stewardship and fiduciary
27 responsibility is expected of all elected members, including the receiving, reporting, and
28 use of funds, property, and time. Elected members are responsible for complying with
29 laws, regulations³, and PMA Board/COGA/A Corp. Board and PCUSA policies and
30 procedures.

31 *As an elected member, what does this Ethics Policy require of me?*

32 *The required standards of this Ethics Policy are set out in 1-6 immediately below. The*
33 *forms and processes are set out in the five attachments.*

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¹ The term “elected members” collectively means elected and appointed members and members of their committees, task forces and workgroups.

² For other policies, see the Standards of Ethical Conduct approved by the 210th General Assembly (1998) of the Presbyterian Church (U.S.A.).

³ Federal and state constitutional religious free exercise provisions, as well as laws and ordinances, exempt religious organizations from some laws. An elected member should consult with the General Counsel if such questions arise.

1 **Standards of Ethical Conduct**

2 1. ***Duty of Loyalty and Care.*** The duty of loyalty and care as well as the obligation of
3 good stewardship requires all elected members to act first in the best interests of the
4 PMA Board/COGA/A Corp. Board rather than in the elected member's own interests
5 or the interests of another entity or person. All elected members shall exercise
6 reasonable efforts to inform themselves of the mission and ministry of the PMA
7 Board/COGA/A Corp. Board. All elected members shall act as a reasonable elected
8 member would act under the same or similar circumstances. These responsibilities are
9 set forth below.

10 2. ***Conflicts of Interest.*** All elected members shall avoid conflicts of interest, potential
11 conflicts of interest, and situations that give even the appearance of a conflict of
12 interest.⁴

13 a. **Definition.** “Conflict of interest” means any situation in which the elected
14 member may be influenced or appear to be influenced in decision-making or
15 business dealings by any motive or desire for personal advantage other than the
16 success and well-being of the PMA Board/COGA/A Corp. Board. Personal
17 advantage means a financial interest or some other personal interest, whether
18 present or potential, whether direct or indirect. This standard applies to both
19 actual and contemplated transactions. When in doubt, the elected member is to
20 assume there might be a conflict and should raise the question pursuant to this
21 Ethics Policy.

22 b. **Employment Ineligibility.** No PMA Board elected member shall be eligible to
23 become an employee of PMA or otherwise render compensable services to the
24 PMA for the duration of their term. For purposes of this paragraph, resignation
25 does not result in the premature end of term. For example, an elected person who
26 resigns with one year left in the elected member’s term continues to be prohibited
27 from becoming an employee until the expiration of that remaining year. No
28 COGA elected member shall be eligible to become an employee of OGA or
29 otherwise render compensable services to OGA for the duration of their term. No
30 A Corp. Board elected member shall be eligible to become an employee of the A
31 Corp. (including the PMA, OGA or Administrative Services Group) or otherwise
32 render compensable services to the A Corp. for the duration of their term. This
33 prohibition does not apply to a member serving as an ex officio member of the
34 PMA Board, COGA or the A. Corp. Board. For purposes of this paragraph,
35 resignation does not result in the premature end of term. Exceptions, however,
36 may be made under the following two circumstances if the PMA Board
37 Coordinating Committee or its designee committee, COGA Coordinating
38 Committee, or A Corp. Board (as appropriate) votes by 2/3 to allow the
39 exception:

⁴ Personal investments with the Presbyterian Church (U.S.A.) Foundation, Presbyterian Church (U.S.A.) Investment and Loan Program, Inc., or employee benefits provided by the Board of Pensions of the Presbyterian Church (U.S.A.) are not considered a conflict of interest.

- 1 • To facilitate development of specified projects through limited contracts
2 of less than 18 months in duration. The elected member may be
3 compensated under the contract.
- 4 • To fill an officer or employee position on an interim or acting basis for
5 two years or less. The elected member may be compensated for such
6 service. The elected member must resign the elected member's elected
7 position.
- 8 c. **Disclosure Deadlines.** All present and potential conflicts of interest issues must
9 be disclosed in writing annually (See Attachment 1) and thereafter as they arise.
10 If the conflict is known in advance of any meeting, business transaction, contract,
11 or other activity at which issues may be discussed or on which the issues may
12 have a bearing on the elected member's approach, whether directly or indirectly,
13 it shall be disclosed ahead of time and the elected member shall abstain from any
14 participation in the discussion or decision. If the conflict is not known in
15 advance, it shall be disclosed when the actual or potential conflict becomes
16 apparent. All disclosures are to be made promptly in writing to the chair/
17 moderator/co-chairs of the body and to the General Counsel. (See Attachment 2).
18 See Attachment 5 for procedures to follow at meetings of the elected body or its
19 committees, task forces, and workgroups to document disclosure and action by
20 disinterested members.
- 21 d. **Potential Conflicts of Interest.** All elected members are likewise to disclose
22 promptly, in writing, matters and relationships that have the potential for giving
23 rise to the appearance of a conflict in business dealings with the PMA/OGA/A
24 Corp. Examples include, but are not limited to, financial interests, leadership
25 roles, or board membership with vendors and other organizations doing business
26 with the PMA/OGA/A Corp. PMA/OGA/A Corp. business dealings with an
27 elected member's friends and family⁵ are particularly sensitive and are to be
28 disclosed and carefully evaluated because of the potential for inferences of
29 tangible or intangible personal advantage and the appearance of impropriety. All
30 disclosures are to be made promptly in writing to the chair/moderator/co-chairs of
31 the body and to the General Counsel. (See Attachment 2).
- 32 e. **Gifts and Relationship Building.** To avoid appearances of impropriety, any
33 gifts, gratuities, special favors, and hospitality to an elected member shall not be
34 accepted by any elected member from any person or organization that sells,
35 delivers, or receives any goods, materials, or services to or from the PMA/OGA/A
36 Corp. This prohibition includes those persons or organizations that desire to enter
37 into such relationships with PMA/OGA/A Corp. **There are four exceptions to**
38 **this rule:**

⁵ "Family" includes the elected member's spouse, parents, siblings, spouses of siblings, children, grandchildren, great-grandchildren, the spouses of children, grandchildren, and great-grandchildren, any other blood relative, and individuals who live in the elected member's home.

- 1 **1. Gifts, meals, outings, and relationship-building activities provided by**
2 **Presbyterian Church (U.S.A.) churches, mid councils, partner churches, or**
3 **related organizations** in connection with PMA/OGA/A Corp. business. Elected
4 members shall not accept monetary gifts, including gift cards, of any amount.

- 5 **2. Gifts that primarily benefit the PMA/OGA/A Corp.** and not an individual
6 elected member, such as gifts of complimentary rooms given to the PMA/OGA/A
7 Corp. by hotels, conventions, and conferences in relation to official PMA/OGA/A
8 Corp. business. Elected members shall not accept monetary gifts, including gift
9 cards, of any amount.

- 10 **3. Occasional small gifts (less than \$50.00 in value,** such as flowers or
11 foodstuffs) to an individual elected member. Where gifts are shared with other
12 elected members or PMA/OGA/A Corp. employees (e.g., foodstuffs set out for all
13 to partake), then the gift is not deemed to be to an individual elected member.
14 Elected members shall not accept monetary gifts, including gift cards, of any
15 amount.

- 16 **4. Luncheons, dinners, outings, and relationship-building activities in**
17 **connection with PMA/OGA/A Corp. business may be received.** If an activity
18 permitted under this section #4 results in a value of over \$100 to the elected
19 member, the elected member shall promptly report this in writing to the
20 chair/moderator/co-chairs of the body and to the General Counsel. Elected
21 members shall not accept monetary gifts of any amount, including gift cards. The
22 written report will include a description of the activity, the dollar value, the name
23 of the person/organization providing it, and the business that person/organization
24 does with PMA/OGA/A Corp. The General Counsel shall maintain a log that
25 includes all of the written reports submitted under this section #4. This log will be
26 available at all times to the PMA Board Chair/Co-Chairs, the PMA
27 President/Executive Director, the COGA Moderator, the Stated Clerk, the A Corp.
28 Chair/Co-Chairs, the President of the A Corp., and the Chair of the Audit, Legal,
29 and Risk Management Committee.

- 30 **f. Process and Resolution.** All conflict of interest disclosures, reports, or questions
31 are to be made promptly and in writing to the chair/moderator/co-chairs of the
32 body and to the General Counsel. The General Counsel will consult with the
33 chair/moderator/co-chairs of the body and the PMA President/Executive Director,
34 the Stated Clerk, or the President of the A Corp., as appropriate. After
35 consultation, the General Counsel will make a recommendation to the PMA
36 Board Coordinating Committee or its designee, the COGA Coordinating
37 Committee, or the A Corp. Board of Directors, as appropriate. Those bodies
38 provide the final decision on any elected member conflict of interest matters.

- 39 **3. Confidentiality of PMA Board/COGA/A Corp. Board Information.** Elected
40 members shall not disclose information about the PMA Board/COGA/A Corp. Board
41 that is not known outside of the PMA Board/COGA/A Corp. Board or is not known
42 by public means. Of course, it is expected that elected members will share certain
43 PMA Board/COGA/A Corp. Board information with other parts of the PCUSA,

1 related entities, and the public when asked to do so by the PMA Board/COGA/
2 A Corp. Board. If questions arise, the elected member should inquire of the
3 chair/moderator/co-chairs of the body. If the chair/moderator/co-chairs of the body
4 need assistance, the General Counsel should be consulted by the
5 chair/moderator/co-chairs.
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7 4. **Transactions, Reporting, and Document Retention.** Each elected member has a duty
8 to prepare, process, maintain, and report complete, accurate, and timely records
9 pertaining to the elected member's role, including, but not limited to, expense reports.
10 This also includes safeguarding all physical, financial, informational, and other PMA
11 Board/COGA/A Corp. Board assets and records. Elected members shall comply with
12 the Records Retention Schedule of the Office of the General Assembly's Presbyterian
13 Historical Society and related schedules as part of the normal course of business and
14 use the schedules in a consistent and accountable manner for both records retention
15 and destruction purposes. See www.history.pcusa.org/national/schedules.html. See
16 also the Electronic Records Policy of the Presbyterian Church (U.S.A.), A
17 Corporation. [https://www.presbyterianmission.org/wp-](https://www.presbyterianmission.org/wp-content/uploads/sites/20/Electronic-Records-Policy-00108964xBF0CD.pdf)
18 [content/uploads/sites/20/Electronic-Records-Policy-00108964xBF0CD.pdf](https://www.presbyterianmission.org/wp-content/uploads/sites/20/Electronic-Records-Policy-00108964xBF0CD.pdf) Any
19 document relevant to actual or anticipated internal investigations, legal proceedings,
20 or governmental investigations (civil or criminal) must not be destroyed and must be
21 preserved in a manner that would ease accessibility and retrievability of the
22 document. In addition, elected members shall not direct or participate in
23 establishment or maintenance of undisclosed or unrecorded funds or assets, nor shall
24 the elected member direct the making of any artificial or false entries in the financial
25 or other records of the PMA Board/COGA/A Corp. Board.

26 5. **Duty to Disclose/Whistleblower Policy.** Elected members have a duty to report
27 violations of this Ethics Policy, whether the violation is by themselves or by another.
28 This includes, but is not limited to, financial, accounting, or auditing irregularities.
29 See Attachment 2 for Self-reports. See Attachment 3 for Whistleblower Reports
30 concerning others. See Attachment 4 for Procedures for processing a Whistleblower
31 Report. Likewise, concerns about the appearance or the possibility of violations
32 should be reported. Care must always be taken to be factual and objective.
33 Violations shall be reported promptly in writing to the General Counsel and may be
34 reported anonymously. **Anonymous whistleblower reports can also be made by**
35 **calling the hotline at (888) 236-6877 or submitting a report at:**
36 pcusa.ethicspoint.com. An anonymous whistleblower report must include sufficient
37 corroborating evidence to justify initiating an investigation. (If the alleged violation
38 involves the General Counsel or one of the employees in the Office of Legal and Risk
39 Management Services, it should be reported to the Internal Auditor.)

40 a. **No Retaliation.** There shall be no retaliation within PMA Board/COGA/A Corp.
41 Board for good faith complaints, reports, participation in an investigation, or for
42 providing truthful information relating to an alleged violation of this Ethics
43 Policy. In addition, there will be no retaliation where an elected member makes a
44 good faith report of the commission or possible commission of any criminal
45 offense to a law enforcement officer. Elected members are protected even if the

- 1 allegations are mistaken or unsubstantiated, as long as the elected member
2 reasonably believes the reported conduct constitutes a violation of the Ethics
3 Policy. One who makes a claim or report under this Whistleblower Policy in bad
4 faith or knows or has reason to know that such claim or report is false or
5 materially inaccurate may be subject to disciplinary sanctions by the council with
6 jurisdiction over the elected member.
- 7 b. **Confidentiality of Investigation.** Reports under this Whistleblower Policy will
8 be treated confidentially with disclosures made on a need-to-know basis only to
9 those directly involved in the investigation of the reported concern. To the extent
10 possible within limitations of the law, policy, and the need to conduct a competent
11 investigation, confidentiality will be maintained.
- 12 6. **Violations.** Violation or noncompliance with this policy may result in discipline by
13 the council with jurisdiction over the elected member.
- 14 7. **Amendments.** The Ethics Policy may be amended from time to time. In consultation
15 with the General Counsel, the PMA President/Executive Director, and the Stated
16 Clerk, the President of the A Corp. is authorized to make reasonable and necessary
17 changes to this Ethics Policy. Substantive changes must be reported back to the PMA
18 Board/COGA/A Corp. Board. Editorial changes need not be reported back.
- 19 8. **Designees.** Where this Ethics Policy assigns a duty to a particular officer or employee
20 position, that officer or employee position may use a designee to complete the duties.
- 21 9. **No Waiver by PMA Board/COGA/A Corp. Board.** Nothing in this Ethics Policy shall
22 be construed to waive any claim, assertion, or defense of the PMA Board/COGA/A
23 Corp. Board to exemption or exclusion from applicability of a statute and/or
24 regulation or lack of jurisdiction of a civil court or governmental agency.
- 25 10. **Trainings.** Trainings to familiarize the elected members with this Ethics Policy and
26 its related forms and procedures will be conducted for PMA Board/COGA/A Corp.
27 Board elected members by the Legal Services Office as frequently as deemed
28 necessary by the PMA Board Chair/Co-Chairs, COGA Moderator, and A Corp. Board
29 Co-Chairs, as appropriate.

ATTACHMENT 1

**Annual Ethics Policy Representation by Elected and Appointed Members
(Annual Report)**

This form is to be completed annually and signed by all “elected members” of the PMA Board/COGA/A Corp. Board as defined in the Ethics Policy. Upon completion, send it to the General Counsel.

- I acknowledge I have received a copy of the Ethics Policy for Elected and Appointed Members of the PMA Board, COGA, and the A Corp. Board (*Ethics Policy*).
- I understand it is my responsibility to read and comply with the Ethics Policy and any revisions made to it.
- I understand:
 - I am subject to the Ethics Policy and am required to comply with it.
 - I am responsible for reporting immediately in writing any possible violation of the Ethics Policy that involves me, is reported to me, or that I observe.
 - I am responsible for reporting immediately in writing any whistleblower reports I receive under the Ethics Policy, as well as any other violations of the Ethics Policy I observe.

Initial all of the following statements that apply:

___ I am not aware of any violations of the Ethics Policy that involve me or that I have observed in regards to others.

___ No employee or elected member has submitted a whistleblower report or a self-report to me that I have not reported already to the General Counsel.

___ I am aware of a possible violation of the Ethics Policy that involves me or that I have observed in regards to others. By submitting the information immediately below, I am reporting the alleged violation.

Name of employee, elected member, or organization with the possible violation:

_____.

Facts of the possible violation:

Signature

Date

Name (Please print)

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ATTACHMENT 2

Report of Ethics Policy question, violation, or possible violation in regards to the reporting elected or appointed member

(Question/Self-report)

This form is to be completed, signed, and sent to the General Counsel and the chair/co-chairs of PMA Board, the COGA moderator, or the chair/co-chairs of the A Corp. Board, as appropriate by "elected members" as that term is defined in the Ethics Policy. It is important to report questions promptly. Generally, the chair/moderator/co-chairs of the body, President/Executive Director of the PMA, the Stated Clerk, and the President of the A Corp., as appropriate, and the General Counsel will consult with the elected member to resolve the conflict of interest, if any.

I am aware of a possible violation of the Ethics Policy that involves me, or I have a question about the Ethics Policy as it involves me.

1. Elected Member's name:

2. Facts about the elected member's possible violation or the question presented:

3. Date the elected member became aware of the possible violation or question:

Signature: _____ Date: _____

Print name: _____

ATTACHMENT 3

Whistleblower Report of possible Ethics Policy violation in regards to another elected member, an employee, or organization

This form is to be completed, signed (unless submitted anonymously), and sent to the General Counsel. The term "elected member" is defined in the Ethics Policy.

Anonymous whistleblower reports can also be made by calling the hotline at (888) 236-6877 or submitting a report at: pcusa.ethicspoint.com. An anonymous whistleblower report must include sufficient corroborating evidence to justify initiating an investigation.

I am aware of a possible violation of the Ethics Policy that involves another elected member, an employee, or an organization.

1. Name of person(s) involved:

2. Name of organization(s) involved:

Facts about the possible violation:

3. Date the elected member became aware of the possible violation:

(DO NOT SIGN IF BEING SUBMITTED ANONYMOUSLY)

Signature: _____ Date: _____

Print name: _____

ATTACHMENT 4

Procedures for processing a Whistleblower Report of possible Ethics Policy violation in regards to another elected member, an employee, or an organization

A. All reports under the Whistleblower Policy (See the Ethics Policy) shall be submitted in writing promptly to the General Counsel. **Anonymous whistleblower reports may be made by calling the hotline at (888) 236-6877 or submitting a report at pcusa.ethicspoint.com.** An anonymous whistleblower report must include sufficient corroborating evidence to justify initiating an investigation. If the alleged violation involves the General Counsel or an employee in the Office of Legal and Risk Management Services, it should be reported to the Internal Auditor. The General Counsel will decide if the reported activity, if confirmed, would be an Ethics Policy violation, a possible violation of a policy or procedure not covered by this Ethics Policy, or a matter to be processed through another avenue, typically supervisor review with a report to the General Counsel. If the General Counsel decides the report will not be processed under this Ethics Policy, the General Counsel will respond to the accuser unless the report was filed anonymously. The General Counsel shall keep a log of all reports received under the Whistleblower Policy. Whether or not an investigation was done, the log will include the resolution of all reports. The log will be available at all times to the PMA Board Chair/Co-Chairs, the PMA President/Executive Director, the COGA Moderator, the Stated Clerk, the A Corp. Chair/Co-Chairs, the President of the A Corp., and the Chair of the Audit, Legal, and Risk Management Committee. If the person reporting is simply confused about an issue and how it applies, then the General Counsel will ensure clarification is provided by the chair/moderator/co-chairs of the body or the General Counsel. If the chair/moderator/co-chairs of the body provide a written response to the elected member, a copy of the response will be provided to the General Counsel.

B. All other reports shall be initially reviewed by a three-person committee (Investigative Committee) comprised of one board member from each of the following: COGA, the PMA Board, and the A Corp. Board. The COGA Moderator, the PMA Board Chair/Co-Chairs, and the A Corp. Chair/Co-Chairs will each appoint a member to the Investigative Committee. The Investigative Committee will be supported by the General Counsel and the Internal Auditor. The Investigative Committee will first determine whether or not an investigation is warranted. If it is not, the Investigative Committee shall so report. If an investigation is warranted, the Investigative Committee shall proceed as set forth below.

- 1 C. The following processes shall apply to an investigation conducted by the
2 Investigative Committee:
- 3 1. If the report alleges a violation by a PMA Board elected member, then the
4 PMA Board Chair/Co-Chairs and the PMA President/Executive Director
5 shall be notified an investigation has commenced. If the report alleges a
6 violation by a COGA elected member, then the COGA Moderator and the
7 Stated Clerk shall be notified an investigation has commenced. If the
8 report alleges a violation by an A Corp. Board elected member, then the A
9 Corp. Board Chair/Co-Chairs and the President of the A Corp. shall be
10 notified an investigation has commenced.
 - 11 2. If the report alleges a violation by the PMA Board Chair or one of the
12 Co-Chairs, then the Vice-Chair or the other Co-Chair, as appropriate, and
13 the PMA President/Executive Director shall be notified an investigation
14 has commenced. If the report alleges a violation by the COGA Moderator,
15 then the Vice Moderator and the Stated Clerk shall be notified an
16 investigation has commenced. If the report alleges a violation by the
17 A Corp. Board Chair or one of the Co-Chairs, then the Vice-Chair or the
18 other Co-Chair, as appropriate, and the A Corp. President shall be notified
19 an investigation has commenced.
 - 20 3. The Investigative Committee shall be allowed to retain the services of
21 experts it may need to conduct a reasonably thorough investigation.
 - 22 4. The Investigative Committee may recommend administrative leave for
23 any involved employees while the investigation is in process.
 - 24 5. The Investigative Committee will promptly conduct its work. The typical
25 investigation will include the following steps:
 - 26 a. Interview all parties involved with relevant knowledge, including
27 but not limited to the accuser and the accused (if possible). Secure
28 and review any relevant documents or other communications (if
29 available and appropriate).
 - 30 b. Determine if there is a potential for risk to persons or property. If
31 there is a potential risk, take reasonable measures as appropriate to
32 protect those persons and property.
 - 33 c. Complete a written report of the findings and recommendations,
34 (including discipline of the elected member). The Investigative
35 Committee will provide a copy of its report (including all relevant
36 documents) to the Audit, Legal, and Risk Management Committee
37 of the A Corp. Board. At the same time the report is submitted to
38 the Audit, Legal, and Risk Management Committee, copies will be

1 provided to the accused and the accuser. The
2 chair/moderator/co-chairs of the body and the PMA
3 President/Executive Director, Stated Clerk, or President of the
4 A Corp. (as appropriate) will also receive a copy. Generally, the
5 accused and the accuser will have seven business days to submit
6 written comments to the Audit, Legal, and Risk Management
7 Committee in response to the Investigative Committee's written
8 report. The Chair of the Audit, Legal, and Risk Management
9 Committee may extend this period if such an extension is
10 reasonably necessary.

11 6. All elected members and employees are required to fully cooperate with
12 these investigations and shall not be retaliated against by supervisors or
13 anyone for cooperating and participating in the investigation.

14 7. The Audit, Legal, and Risk Management Committee shall consider all the
15 submissions promptly and reach a conclusion. While the Audit, Legal,
16 and Risk Management Committee does not have the authority to discipline
17 elected members of PMA Board/COGA/A Corp. Board, its decision shall
18 include any recommendations in that regard. PMA Board, COGA, or the
19 A Corp. Board, as appropriate, shall give great weight to the decision of
20 the Audit, Legal, and Risk Management Committee. The Audit, Legal,
21 and Risk Management Committee shall make a full report of the matter to
22 the PMA Board Coordinating Committee or its designee and the
23 President/Executive Director, the COGA Coordinating Committee and the
24 Stated Clerk, or the A Corp. Board and the A Corp. President (as
25 appropriate). Thereafter, the PMA Board Coordinating Committee or its
26 designee, the COGA Coordinating Committee, or the A Corp. Board (as
27 appropriate) will affirm, modify, or reverse the decision of the Audit,
28 Legal, and Risk Management Committee. In reaching its decision, the
29 PMA Board Coordinating Committee or its designee, the COGA
30 Coordinating Committee, or the A Corp. Board (as appropriate) may also
31 hear from any of the following as it deems fit: the accused, the accuser, the
32 Investigative Committee, and others it deems relevant.

33 8. PMA Board/COGA/A Corp. Board will ensure that whistleblower reports
34 submitted under this Ethics Policy are dealt with impartially and
35 confidentially. To that end, information will only be shared on a need-to-
36 know basis so as to fulfill the process. Any elected member who violates
37 the confidentiality of this process shall be subject to disciplinary action by
38 the body with jurisdiction over the elected member.

39 9. PMA Board/COGA/A Corp. Board prohibit retaliation, including but not
40 limited to making any threatening communication by verbal, written, or
41 electronic means, against anyone who reports in good faith or provides

1 any information concerning violations of the Ethics Policy or applicable
2 state or federal laws or who provides truthful information relating to the
3 commission or possible commission of any criminal offense to a law
4 enforcement officer. PMA Board/COGA/A Corp. Board will not report,
5 for possible ecclesial discipline, any elected member where the elected
6 member in good faith (or any person acting pursuant to the request of the
7 elected member) reports, discloses, testifies, or otherwise informs PMA
8 Board/COGA/A Corp. Board, pursuant to this Ethics Policy, of a violation
9 by an elected member, employee, or organization.

- 10 10. Any elected member found engaging in retaliation will be subject to
11 discipline by the body with jurisdiction over the elected member.
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ATTACHMENT 5

MEETING PROCEDURE

Actions taken by the PMA Board, COGA, and the A Corp. Board are recorded in minutes. For purposes of this document, “minutes” includes administrative notes. If an employee, officer, or elected member has a conflict of interest with regard to a proposed transaction under consideration at the meeting, that person shall leave the meeting and henceforth refrain from discussing or voting on the matter. The person with the conflict of interest may, however, respond to questions posed by an elected member. The minutes must reflect:

1. the date of the meeting;
2. the names of employees, officers, and/or elected members with conflicts of interest regarding the proposed transaction;
3. the names of those who left the meeting;
4. the names of those members who voted on the matter;
5. description of data obtained and relied upon by the PMA Board, COGA, or the A Corp. Board and how the data was obtained;
6. if the transaction is approved between PMA Board/COGA/A Corp. Board and the person with a conflict of interest, the basis for the approval (include any difference in comparability data and value of transaction to PMA Board/COGA/A Corp. Board and how that affected the approval); and
7. terms of the transaction as approved.