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3 **Ethics Policy**  
4 **for Elected<sup>1</sup> and Appointed Members of the**  
5 **Presbyterian Mission Agency Board and**  
6 **the Committee on the Office of the General Assembly**  
7 **of the Presbyterian Church (U.S.A.)**

8 **Introduction**

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

21 All funds and property received and administered by the PMA BOARD/COGA are  
22 entrusted to the organization by God through the faithful financial support of PCUSA  
23 members and friends. The highest degree of stewardship and fiduciary responsibility is  
24 expected of all elected members, including the receiving, reporting, and use of funds,  
25 property, and time. Elected members are responsible for complying with laws,  
26 regulations<sup>3</sup>, and PMA BOARD/COGA and PCUSA policies and procedures.

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

28 *The required standards of this Ethics Policy are set out in 1-6 immediately below. The*  
29 *forms and processes are set out in the five attachments.*  
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<sup>1</sup> The term “elected members” collectively means elected and appointed members and members of their committees, task forces and workgroups.

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

<sup>3</sup> 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.

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2 **Standards of Ethical Conduct**

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

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

14 a. **Definition.** “Conflict of interest” means any situation in which the elected  
15 member may be influenced or appear to be influenced in decision-making or  
16 business dealings by any motive or desire for personal advantage other than the  
17 success and well-being of the PMA BOARD/COGA. Personal advantage means a  
18 financial interest or some other personal interest, whether present or potential,  
19 whether direct or indirect. This standard applies to both actual and contemplated  
20 transactions. When in doubt, the elected member is to assume there might be a  
21 conflict and should raise the question pursuant to this 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 his/her term continues to be prohibited from  
27 becoming an employee until the expiration of that remaining year. No COGA  
28 elected member shall be eligible to become an employee of OGA or otherwise  
29 render compensable services to OGA for the duration of their term. This  
30 prohibition does not apply to a member serving as an ex officio member of the  
31 PMA BOARD or COGA. For purposes of this paragraph, resignation does not  
32 result in the premature end of term. Exceptions, however, may be made under the  
33 following two circumstances if the PMA BOARD Executive Committee or  
34 COGA Coordinating Committee (as appropriate) votes by 2/3 to allow the  
35 exception:

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<sup>4</sup> 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 his/her elected position.

7       c. **Disclosure Deadlines.** All present and potential conflicts of interest issues must  
8       be disclosed in writing annually (See Attachment 1) and thereafter as they arise.  
9       If the conflict is known in advance of any meeting, business transaction, contract,  
10      or other activity at which issues may be discussed or on which the issues may  
11      have a bearing on the elected member’s approach, whether directly or indirectly,  
12      it shall be disclosed ahead of time and the elected member shall abstain from any  
13      participation in the discussion or decision. If the conflict is not known in  
14      advance, it shall be disclosed when the actual or potential conflict becomes  
15      apparent. All disclosures are to be made promptly in writing to the chair/  
16      moderator of the body and to the General Counsel. (See Attachment 2). See  
17      Attachment 5 for procedures to follow at meetings of the elected body or its  
18      committees, task forces and workgroups to document disclosure and action by  
19      disinterested members.

20      d. **Potential Conflicts of Interest.** All elected members are likewise to disclose  
21      promptly, in writing, matters and relationships that have the potential for giving  
22      rise to the appearance of a conflict in business dealings with the PMA/OGA.  
23      Examples include, but are not limited to, financial interests, leadership roles, or  
24      board membership with vendors and other organizations doing business with the  
25      PMA/OGA. PMA/OGA business dealings with an elected member’s friends and  
26      family<sup>5</sup> are particularly sensitive and are to be disclosed and carefully evaluated  
27      because of the potential for inferences of tangible or intangible personal  
28      advantage and the appearance of impropriety. All disclosures are to be made  
29      promptly in writing to the chair/moderator of the body and to the General  
30      Counsel. (See Attachment 2).

31      e. **Gifts and Relationship Building.** To avoid appearances of impropriety, any  
32      gifts, gratuities, special favors, and hospitality to an elected member shall not be  
33      accepted by any elected member from any person or organization that sells,  
34      delivers, or receives any goods, materials, or services to or from the PMA/OGA.  
35      This prohibition includes those persons or organizations that desire to enter into  
36      such relationships with PMA/OGA. **There are four exceptions to this rule:**

37           1. **Gifts, meals, outings, and relationship-building activities provided by**  
38           **Presbyterian Church (U.S.A.) churches, middle governing bodies, partner**

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<sup>5</sup> “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           **churches or related organizations** in connection with PMA/OGA business.  
2           Elected members shall not accept monetary gifts of any amount.

3           2. **Gifts that primarily benefit the PMA/OGA** and not an individual elected  
4           member, such as gifts of complimentary rooms given to the PMA/OGA by hotels,  
5           conventions, and conferences in relation to official PMA/OGA business. Elected  
6           members shall not accept monetary gifts of any amount.

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

12          4. **Luncheons, dinners, outings, and relationship-building activities in**  
13          **connection with PMA/OGA business may be received.** If an activity permitted  
14          under this section #4 results in a value of over \$100 to the elected member, the  
15          elected member shall promptly report this in writing to the chair of the body and  
16          to the General Counsel. Elected members shall not accept monetary gifts of any  
17          amount. The written report will include a description of the activity, the dollar  
18          value, the name of the person/organization providing it, and the business that  
19          person/organization does with PMA/OGA. The General Counsel shall maintain a  
20          log that includes all of the written reports submitted under this section #4. This  
21          log will be available at all times to the PMA BOARD Chair, the PMA Executive  
22          Director, the COGA Moderator, the Stated Clerk and the Chair of the Audit  
23          Committee.

24          f. **Process and Resolution.** All conflict of interest disclosures, reports, or questions  
25          are to be made promptly and in writing to the chair of the body and to the General  
26          Counsel. The General Counsel will consult with the chair of the body and the  
27          PMA Executive Director or the Stated Clerk, as appropriate. After consultation,  
28          the General Counsel will make a recommendation to the PMA BOARD Executive  
29          Committee or the COGA Coordinating Committee, as appropriate. Those bodies  
30          provide the final decision on any elected member conflict of interest matters.

31          3. **Confidentiality of PMA BOARD/COGA Information.** Elected members shall not  
32          disclose information about the PMA BOARD/COGA that is not known outside of the  
33          PMA BOARD/COGA or is not known by public means. Of course, it is expected  
34          that elected members will share certain PMA BOARD/COGA information with other  
35          parts of the PCUSA, related entities and the public when asked to do so by the PMA  
36          BOARD/COGA. If questions arise, the elected member should inquire of the chair of  
37          the body. If the chair/moderator of the body needs assistance, the General Counsel  
38          should be consulted by the chair/moderator.

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40          4. **Transactions, Reporting, and Document Retention.** Each elected member has a duty  
41          to prepare, process, maintain, and report complete, accurate, and timely records  
42          pertaining to their role, including, but not limited to, expense reports. This also

1 includes safeguarding all physical, financial, informational, and other PMA/PMA  
 2 BOARD/COGA assets and records. Elected members shall comply with the Records  
 3 Retention Schedule of the Office of the General Assembly's Department of History  
 4 and related schedules as part of the normal course of business and use the schedules  
 5 in a consistent and accountable manner for both records retention and destruction  
 6 purposes. See [www.history.pcusa.org/national/schedules.html](http://www.history.pcusa.org/national/schedules.html). See also the Electronic  
 7 Records Policy for PMA and OGA (anticipated release in 2008). Any document  
 8 relevant to actual or anticipated internal investigations, legal proceedings or  
 9 governmental investigations (civil or criminal) must not be destroyed and must be  
 10 preserved in a manner that would ease accessibility and retrievability of the  
 11 document. In addition, elected members shall not direct or participate in  
 12 establishment or maintenance of undisclosed or unrecorded funds or assets, nor shall  
 13 the elected member direct the making of any artificial or false entries in the financial  
 14 or other records of the PMA/COGA.

15 5. ***Duty to Disclose/Whistleblower Policy.*** Elected members have a duty to report  
 16 violations of this Ethics Policy, whether the violation is by themselves or by another.  
 17 This includes, but is not limited to, financial, accounting, or auditing irregularities.  
 18 See Attachment 2 for Self-reports. See Attachment 3 for Whistleblower Reports  
 19 concerning others. See Attachment 4 for Procedures for processing a Whistleblower  
 20 Report. Likewise, concerns about the appearance or the possibility of violations  
 21 should be reported. Care must always be taken to be factual and objective.  
 22 Violations shall be reported promptly in writing to the General Counsel, and may be  
 23 reported anonymously. **Anonymous whistleblower reports can also be made by**  
 24 **calling the hotline at (888) 236-6877 or submitting a report at**  
 25 **www.ethicspoint.com.** An anonymous whistleblower report must include sufficient  
 26 corroborating evidence to justify initiating an investigation. (If the alleged violation  
 27 involves the General Counsel or one of her staff members, it should be reported to the  
 28 Internal Auditor.)

29 a. **No Retaliation.** There shall be no retaliation within PMA/PMA BOARD/COGA  
 30 for good faith complaints, reports, participation in an investigation or for  
 31 providing truthful information relating to an alleged violation of this Ethics  
 32 Policy. In addition, there will be no retaliation where an elected member makes a  
 33 good faith report of the commission or possible commission of any criminal  
 34 offense to a law enforcement officer. Elected members are protected even if the  
 35 allegations are mistaken or unsubstantiated, as long as the elected member  
 36 reasonably believes the reported conduct constitutes a violation of the Ethics  
 37 Policy. One who makes a claim or report under this Whistleblower Policy in bad  
 38 faith, or knows or has reason to know that such claim or report is false or  
 39 materially inaccurate may be subject to disciplinary sanctions by the governing  
 40 body with jurisdiction over the elected member.

41 b. **Confidentiality of Investigation.** Reports under this Whistleblower Policy will  
 42 be treated confidentially with disclosures made on a need-to-know basis only to  
 43 those directly involved in the investigation of the reported concern. To the extent

1 possible within limitations of the law, policy and the need to conduct a competent  
2 investigation, confidentiality will be maintained.

3 6. **Violations.** Violation or noncompliance with this policy may result in discipline by  
4 the governing body with jurisdiction over the elected member.

5 7. **Amendments.** The Ethics Policy may be amended from time to time. In consultation  
6 with the General Counsel, the PMA Executive Director and the Stated Clerk (as  
7 appropriate) are authorized to make reasonable and necessary changes to this Ethics  
8 Policy. Substantive changes must be reported back to the elected body approving this  
9 Ethics Policy. Editorial changes need not be reported back.

10 8. **Designees.** Where this Ethics Policy assigns a duty to a particular officer or staff  
11 position, that officer or staff position may use a designee to complete the duties.

12 9. **No Waiver by PMA BOARD/COGA.** Nothing in this Ethics Policy shall be construed  
13 to waive any claim, assertion or defense of the PMA BOARD/COGA to exemption or  
14 exclusion from applicability of a statute and/or regulation or lack of jurisdiction of a  
15 civil court or governmental agency.

16 10. **Trainings.** Trainings to familiarize the elected members with this Ethics Policy and  
17 its related forms and procedures will be conducted for PMA BOARD/COGA elected  
18 members by the Legal Services Office as frequently as deemed necessary by the  
19 PMA BOARD Chair and COGA Moderator, as appropriate.

ATTACHMENT 1

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**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 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 and COGA (*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:

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

Signature

Date

\_\_\_\_\_  
Name (Please print)





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ATTACHMENT 3

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

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*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.*

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

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

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1. Name of person(s) involved:

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2. Name of organization(s) involved:

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Facts about the possible violation:

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

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**(DO NOT SIGN IF BEING SUBMITTED ANONYMOUSLY)**

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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Print name: \_\_\_\_\_

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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 [www.ethicspoint.com](http://www.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 one of her staff members, 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 Chair of PMA BOARD, the Moderator of COGA, and the Chair of the Audit 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 of the body or the General Counsel. If the chair of the body provides 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 the General Counsel, the Internal Auditor and a third person appointed by the PMA BOARD Chair or COGA Moderator (as appropriate). 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.

C. The following processes shall apply to an investigation conducted by the Investigative Committee:

1. If the report alleges a violation by a PMA BOARD elected member, then the PMA BOARD Chair and the PMA Executive Director shall be notified an investigation has commenced. If the report alleges a violation by a COGA elected member, then the COGA Moderator and the Stated Clerk shall be notified an investigation has commenced.

1           2.       If the report alleges a violation by the PMA BOARD Chair, then the vice-  
2 chair and the PMA Executive Director shall be notified an investigation has commenced.  
3 If the report alleges a violation by the COGA Moderator, then the vice-chair and the  
4 Stated Clerk shall be notified an investigation has commenced.

5           3.       The Investigative Committee shall be allowed to retain the services of  
6 experts it may need to conduct a reasonably thorough investigation.

7           4.       The Investigative Committee may recommend administrative leave for  
8 any involved employees while the investigation is in process.

9           5.       The Investigative Committee will promptly conduct its work. The typical  
10 investigation will include the following steps:

11               a.       Interview all parties involved with relevant knowledge, including  
12 but not limited to the accuser and the accused (if possible). Secure and review any  
13 relevant documents or other communications (if available and appropriate).

14               b.       Determine if there is a potential for risk to persons or property. If  
15 there is a potential risk, take reasonable measures as appropriate to protect those persons  
16 and property.

17               c.       Complete a written report of the findings and recommendations,  
18 (including discipline of the elected member). The Investigative Committee will provide a  
19 copy of its report (including all relevant documents) to the Audit Committee. At the same  
20 time the report is submitted to the Audit Committee, copies will be provided to the  
21 accused and the accuser. The chair/moderator of the body and the PMA Executive  
22 Director or Stated Clerk (as appropriate) will also receive a copy. Generally, the accused  
23 and the accuser will have seven business days to submit written comments to the Audit  
24 Committee in response to the Investigative Committee's written report. The Chair of the  
25 Audit Committee may extend this period if such an extension is reasonably necessary.

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

29           7.       The Audit Committee shall consider all the submissions promptly and  
30 reach a conclusion. While the Audit Committee does not have the authority to discipline  
31 elected members of PMA BOARD/COGA, its decision shall include any  
32 recommendations in that regard. PMA BOARD or COGA, as appropriate, shall give  
33 great weight to the decision of the Audit Committee. The Audit Committee shall make a  
34 full report of the matter to the PMA BOARD Executive Committee and the Executive  
35 Director or the COGA Coordinating Committee and the Stated Clerk (as appropriate).  
36 Thereafter, the PMA BOARD Executive Committee or the COGA Coordinating  
37 Committee (as appropriate) will affirm, modify, or reverse the decision of the Audit  
38 Committee. In reaching its decision, the PMA BOARD Executive Committee or the

1 COGA Coordinating Committee (as appropriate) may also hear from any of the following  
2 as it deems fit: the accused, the accuser, the Investigative Committee, and others it  
3 deems relevant.

4 8. PMA BOARD/COGA will ensure that whistleblower reports submitted  
5 under this Ethics Policy are dealt with impartially and confidentially. To that end,  
6 information will only be shared on a need-to-know basis so as to fulfill the process. Any  
7 elected member who violates the confidentiality of this process shall be subject to  
8 disciplinary action by the body with jurisdiction over the elected member.

9 9. PMA BOARD/COGA prohibit retaliation, including but not limited to  
10 making any threatening communication by verbal, written, or electronic means, against  
11 anyone who reports in good faith or provides any information concerning violations of  
12 the Ethics Policy or applicable state or federal laws or who provides truthful information  
13 relating to the commission or possible commission of any criminal offense to a law  
14 enforcement officer. PMA BOARD/COGA will not discipline any elected member where  
15 the elected member in good faith (or any person acting pursuant to the request of the  
16 elected member) reports, discloses, testifies, or otherwise informs PMA BOARD/COGA,  
17 pursuant to this Ethics Policy, of a violation by an elected member, employee, or  
18 organization.

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

**MEETING PROCEDURE**

Actions taken by the PMA BOARD and COGA 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 or COGA and how the data was obtained;
6. if the transaction is approved between PMA BOARD/COGA 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 and how that affected the approval); and
7. terms of the transaction as approved.