

**SOUTH HILLS INTERFAITH MINISTRIES (SHIM)
WHISTLEBLOWER/FRAUD POLICY**

South Hills Interfaith Ministries (SHIM) recognizes that the Sarbanes-Oxley Act of 2002 encourages all employers to establish a policy that provides a confidential, anonymous mechanism for employees to report inappropriate or suspect financial actions taken by individuals or management without fear of retaliation. The procedures SHIM will use to achieve that policy are as follows:

Any SHIM employee or volunteer must be able to submit a good faith complaint regarding financial, accounting, internal controls or auditing matters (Accounting Complaints), without fear of dismissal or retaliation of any kind. An Accounting Complaint may be submitted to either of the following persons by telephone, email or letter:

1. Chair of the Board of Directors
2. Chair of the Finance Committee of the Board of Directors

Confidential, anonymous Accounting Complaints submitted to one (1) of the above should describe the matter at issue in as much detail as possible.

The above-listed officers of the Board will review and evaluate each Complaint and determine the extent to which it should be investigated, and have the authority to direct special handling or investigation of any Accounting Complaint, including the retention of outside counsel or advice.

On not less than a quarterly basis, the Finance Committee Chair will report to the Board of Directors on the status of any Accounting Complaints.

The Finance Committee Chair, or designee, will contact persons submitting Accounting Complaints, to the extent appropriate, to inform such persons of the results of the investigation and what, if any, corrective action has been recommended and/or taken.

It shall be a violation of this Policy and grounds for disciplinary action for any SHIM employee or volunteer to discharge, demote, suspend, threaten, harass, or in any other manner retaliate against an individual for reasons of his or her submittal in good faith of an Accounting Complaint. This Policy is not intended to, and does not create any rights, or any private right of action in any person.

2011-2010 SHIM BOARD OF DIRECTORS

Chair: Warren Archer, 412-369-9696. wjarcher@morellalaw.com

Finance Committee Chair: Mike Ryan, 412-835-7762. Email: mpryan31@hotmail.com