Battershell & Nichols welcomes you

WHAT WASHINGTON'S NEW CLERGY MANDATORY REPORTING LAW MEANS FOR YOUR CHURCH AND PASTORS

With Troy Anderson and Pete Blum

The Presentation will begin shortly...



CPE NEEDED?

Within one week, send an email requesting CPE, complete the course evaluation, and include the list of CPE codes provided during the presentation to:

info@battershellnichols.cpa (Only available for those attending live)

All CPE codes are provided in the presentation via polls.



REMOTE ACCOUNTING SERVICES

- We provide accounting services to churches and Christian nonprofits including:
 - Produce a monthly financial report for leadership
 - Process contributions and bills
 - Record all transactions in the general ledger
 - Reconcile bank accounts, credit cards, and close the books each month
 - Process payroll and file all quarterly and annual payroll forms
 - Provide budget and cash flow projection oversight
 - Give assistance with internal controls



REMOTE ACCOUNTING SERVICES

- Why do we provide this service?
 - With online software solutions dramatically improving, outsourced bookkeeping has become a popular alternative to in-house bookkeeping
- Top reasons our clients use our remote accounting services:
 - > Managing finances distracts the organization from its mission
 - Leadership and members have increased confidence in their finances
 - > Tax and accounting regulations are complex and changing faster than ever
 - > They want a trusted advisor to provide CPA oversight



DISCLAIMER:

- The presenters are not engaged by this webinar in the rendering of legal, tax, accounting, or similar professional services.
- While legal, tax, and accounting issues discussed in this material have been reviewed with sources believed to be reliable, concepts discussed can be affected by changes in the law or in the interpretation of such laws since this text was printed. For that reason, the accuracy and completeness of this information and the opinions based thereon cannot be guaranteed.
- Before taking any action, all references and citations should be checked for accuracy and completeness, and updated accordingly.



WHAT WASHINGTON'S NEW CLERGY MANDATORY REPORTING LAW MEANS FOR YOUR CHURCH AND PASTORS

Presented by Troy Anderson



WHY DOES MANDATORY REPORTING MATTER?

It is one way to protect kids and youth in your church and your community.

- Demonstrate love and pastoral care
- Maintain trust and your reputation
- Avoid criminal and civil legal liability



WHAT IS CHANGING?

On July 27th, "members of the clergy" are added to the list of mandatory reporters of child abuse or neglect. "Mandatory reporters" are individuals who because of their licensing, roles, or duties are required by law to report to law enforcement or to DCYF when they have "reasonable cause to believe" that a child under 18 years old has suffered abuse or neglect.

 Failure to make a report is a gross misdemeanor punishable by up to 364 days in prison and a \$5,000 fine.

DOESN'T MANDATORY REPORTING ALREADY APPLY TO PASTORS AND CHURCHES?

- <u>Kids and youth ministry leaders</u> are currently mandatory reporters if they have reasonable cause to believe abuse or neglect of a child was committed by someone they supervise at the church who works with kids or youth, or who regularly has unsupervised access to kids or youth.
- Until July 27th, this supervisor section of the mandatory reporting law has an exception when the information is obtained as the result of a "privileged communication."
- The new law specifically eliminates this privileged communication exemption for members of the clergy.



WHAT TRIGGERS THE OBLIGATION TO REPORT?

- A mandatory reporter must report if they have "reasonable cause to believe that a child has suffered abuse or neglect."
- The supervisor mandatory reporting law says "reasonable cause" means witnessing or receiving a credible written or oral report alleging abuse or neglect of a child.
- A report must be made with the proper law enforcement agency or DCYF "at the first opportunity, but in no case longer than 48 hours after there is reasonable cause to believe that the child has suffered abuse or neglect."

HOW DO YOU REPORT, AND WHAT NEEDS TO BE REPORTED?

Ways to report:

- Online: <u>https://dcyf.wa.gov/safety/report-</u> <u>abuse</u>, or a law enforcement website
- By phone: Toll-free, 24/7 Hotline: I-866-ENDHARM (I-866-363-4276)
 - This hotline connects you to the appropriate local office
- In person, to DCYF or law enforcement

What to report:

- Name, address, and age of the child
- Name and address of child's parents or guardians
- Information about the nature and extent of the alleged abuse or neglect
- The identity of the accused, if known, and any other information that may be helpful to identify the alleged perpetrator or perpetrators

WHAT IF THE ALLEGED ABUSE OR NEGLECT IS SHARED OR CONFESSED TO THE CLERGY MEMBER IN CONFIDENCE?

This new mandatory reporting requirement for members of the clergy:

- Is not limited to their ministry context
- Applies even if the abuse or neglect is revealed in a confidential communication covered by the clergy-penitent privilege.

RCW 5.60.060 - A member of the clergy...shall not, without the consent of a person making the confession or sacred confidence, be examined as to any confession or sacred confidence made to him or her in his or her professional character, in the course of discipline enjoined by the church to which he or she belongs.

ALLEGED ABUSE OR NEGLECT SHARED OR CONFESSED TO THE CLERGY MEMBER IN CONFIDENCE, CONTINUED



- Washington Catholic Church leaders recently filed a lawsuit in federal court claiming the law is unconstitutional.
 - The general mandatory reporting law does not have an exception for the clergypenitent privilege or any other privilege.
 - The new law singles out members of the clergy in eliminating the exception for privileged communications, while maintaining that exception for all other supervisors.

WHAT DOES THIS NEW LAW MEAN FOR MY CHURCH AND MY PASTORS?

- In your staff and volunteer training and onboarding, discuss the importance of protecting kids and youth and the mandatory reporting requirements.
- Don't do any "investigation" beyond getting enough information to determine if a reasonable person would have a suspicion that neglect or abuse may have happened.
- When you receive an allegation or when you suspect child abuse or neglect, document what information you had and why you did or did not conclude you had "reasonable cause to believe."
 - If you report, then document when, how, and what you reported.

CPE NEEDED?

Within one week, send an email requesting CPE, complete the course evaluation, and include the list of CPE codes provided during the presentation to:

info@battershellnichols.cpa (Only available for those attending live)

All CPE codes are provided in the presentation via polls.







Thank you for joining us!

Please reach out with any questions:

Troy Anderson - troy@troysandersonlaw.com

Battershell&Nichols - info@battershellnichols.cpa

(253) 839-1620