



Fraudulent or Dishonest Conduct & Whistleblower Policy Statement

The Archdiocese of Atlanta (“Archdiocese”) is committed to maintaining the highest standards of conduct and ethics. This Fraudulent or Dishonest Conduct & Whistleblower Policy (“Fraud Policy”) reflects the practices and principles of behavior that support this commitment. The Archdiocese expects every employee, volunteer, officer and trustee to read and understand the Policy and its application to the performance of his or her responsibilities.

The Archdiocese will investigate any possible fraudulent or dishonest use or misuse of resources or property by management, staff, or volunteers. The Archdiocese will take appropriate action against anyone found to have engaged in fraudulent or dishonest conduct, including disciplinary action up to and including dismissal by the Archdiocese, or civil or criminal prosecution when warranted.

All members of the Archdiocese community are expected and encouraged to report possible fraudulent or dishonest conduct (i.e., to act as a “whistleblower”), pursuant to the procedures set forth in the next section.

How to Report

An employee’s concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to his or her supervisor or manager. If for any reason an employee finds it difficult to report his or her concerns to a manager or supervisor, the employee can report it directly to the Chief Financial Officer, the Chief Operating Officer, the Director of Human Resources, or the Chair of the Finance Committee. The names of the current persons in these positions and their contact information are available in the Archdiocese Directory.

Employees are encouraged to report the suspected violation(s) verbally so that the manager or other person receiving the complaint can ask clarifying questions in order to ensure that the concern is fully understood. The recipient of the complaint will generate a written report based upon the conversation which will be reviewed, approved and signed by the complainant. If the employee chooses to submit the initial complaint in writing, the employee should ensure that the concern is described in detail. Less than a thorough understanding may impair any investigation into the concern.

Handling the Reported Complaints

The Chief Financial Officer will acknowledge receipt of the written documentation of the complaint within five business days.

The Chief Financial Officer shall immediately notify the Finance Committee of any complaint. The Finance Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Chief Financial Officer together with the Chief Operating Officer shall investigate all other complaints. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Definitions

Baseless Allegations: allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by the Archdiocese up to and including termination.

Fraudulent or Dishonest Conduct: a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents
- unauthorized alteration or manipulation of computer files
- fraudulent financial reporting
- pursuit of a benefit or advantage in violation of the conflict of interest policy
- misappropriation or misuse of Archdiocese resources, such as funds, supplies, or other assets
- authorizing or receiving compensation for goods not received or services not performed
- authorizing or receiving compensation for hours not worked

Whistleblower: a member of the clergy, a religious or employee who informs a manager, supervisor, the Chief Financial Officer, the Chief Operating Officer, the Director of Human Resources, or the Chair of the Finance Committee about an activity relating to the Archdiocese which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Managers or Supervisors

Managers or supervisors are required to report suspected fraudulent or dishonest conduct to the Chief Financial Officer or the Chief Operating Officer. In addition, managers or supervisors are responsible for maintaining a system of management controls to detect and deter fraudulent or dishonest conduct. Failure by a manager or supervisor to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the manager or supervisor, up to and including dismissal. The Chief Financial Officer is available to assist management in establishing management systems and recognizing improper conduct.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- violations of a person's rights under law

Accordingly, a manager or supervisor who becomes aware of suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution
- should not discuss the case with anyone other than the Chief Financial Officer or the Chief Operating Officer
- should direct all inquiries from any attorney to the Chief Operating Officer for referral to legal counsel
- should direct all inquiries from the media to the Chief Operating Officer for possible referral to legal counsel

Whistleblower Protection

The Fraud Policy is intended to encourage and enable employees and others to raise serious concerns within the Chancery Offices of the Archdiocese. To that end, the Archdiocese will use its best efforts to protect whistleblowers against retaliation as described below.

- Whistleblowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistleblower complaints will only be shared with those who have a need to know so that the Archdiocese can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have right to know the identity of the whistleblower.)
- The Archdiocese and/or its employees may not retaliate against a whistleblower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment, including but not limited to, harassment, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages. Whistleblowers who believe that they have been retaliated against may file a written complaint with the Chief Financial Officer, the Chief Operating Officer or the Director of Human Resources. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- Whistleblowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).

Contacts

Questions related to the interpretation of this policy should be directed to the Chief Finance Officer, Chief Operating Officer or the Director of Human Resources.

End

June, 2019