



# REPORTING ILLEGAL, FRAUDULENT OR UNETHICAL CONDUCT

## **POLICY**

The Archdiocese of Miami promotes a culture of honest and accountable stewardship of God's gifts. There is a significant responsibility associated with being stewards of the temporal resources of the Church: responsibility to safeguard the Church's assets; to exercise prudence in financial matters; to be accountable to those who provide monetary support to the Church; and to comply with all civil regulations.

The Archdiocese of Miami does not accept, condone or tolerate any practices or acts that are illegal, fraudulent or unethical. All clergy, religious, lay employees, trustees, finance council members and other volunteers of the Archdiocese of Miami have a duty to act in an ethical manner and to report any reasonable belief that any practice or act is illegal, fraudulent, and/or unethical.

## **I. Reportable Acts**

Examples of illegal, fraudulent or unethical activities include but are not limited:

- Violations of federal, state or local laws;
- Billing for services not performed or for goods not delivered;
- Fraudulent financial reporting including the intentional falsification of, or misrepresentation in, financial statements;
- Fraudulent nonfinancial reporting;
- Misappropriation of funds, securities, supplies or other assets;
- Impropriety in the handling or reporting of money or financial transactions;
- Breach of fiduciary duty, including disclosing confidential information to outside parties;
- Seeking anything of value from contractors, vendors or persons providing (or seeking to provide) services/material to an Archdiocesan entity for one's or another's personal benefit;
- Accepting anything of value from contractors, vendors or persons providing (or seeking to provide) services/material to an Archdiocesan entity for one's or another's personal benefit, in violation of the Archdiocesan Conflict of Interest Policy and acceptable value of gifts (ADOM Employee Handbook);
- Bribery;
- Unauthorized use of computer systems or other property of an Archdiocesan entity;
- Unauthorized destruction or removal of records, furniture, fixtures and/or equipment; and
- Any dishonest act.



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## **II. Reporting Procedure**

Suspected violations of this policy should be reported to the Chancellor for Administration. If the suspected violation involves the Chancellor for Administration, the reporting shall be made to any of the Vicars General. All reports should be made as soon as possible. Failure to promptly make a report may jeopardize the Archdiocese's ability to review, investigate, and where necessary take remedial action. Accordingly, a failure to report such violation may result in disciplinary action up to and including termination. Reports should include all relevant information about the suspected act, including any material evidence that exists and identification of other individuals with knowledge.

## **III. Investigation**

Designated Archdiocesan personnel shall be responsible for a thorough and expeditious investigation of the report. Unless the report was anonymous, the person submitting the initial report will generally receive confirmation indicating that his/her report was received. That person may or may not be contacted as part of the investigation.

The results of all investigations and the final resolution and actions implemented shall be reported to the Archdiocese Finance and Audit Committee.

## **IV. No Retaliation**

Under no circumstances will an employee be retaliated against because of a bona fide report of conduct considered to be illegal, fraudulent or unethical. All reports under this section will be maintained confidential except as necessary to investigate and act upon the reports.

Initiated: November, 2015

Current: August, 2018