

Policy To Report Wrong-Doing
Roman Catholic Bishop of Helena including:
Chancery, Parishes, Schools and Other
Institutions' Staff and Committee/Board Members

General Description

Purpose:

This policy governs the reporting and investigation of allegations of suspected financial and/or fraudulent misconduct and the procedures for investigating such complaints. Complaints may be made directly to supervisors or by using an anonymous reporting system as described below.

Description:

Consistent with the Guiding Principles of the Roman Catholic Bishop of Helena (RCB), all employees are responsible for the good stewardship of all RCB resources, including public and private support, which enables RCB to continue its mission. The organization's internal controls and operating procedures are intended to detect, prevent and deter improper activities and misuses of those resources. However, intentional and unintentional violations of these internal controls and operating procedures and/or of laws and regulations can occur in any organization. All members of the RCB community are encouraged to report suspected financial and accounting misconduct and/or fraudulent activity in accordance with this policy. The RCB will investigate allegations of misconduct and protect those individuals who in good faith report such allegations.

Scope:

1. Accounting and Auditing Matters, including:
 - i. Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the organization;
 - ii. Fraud or deliberate error in the recording and maintaining of financial records;
 - iii. Deficiencies in compliance with the organization's internal accounting controls;
 - iv. Misrepresentation or false statements to or by a senior officer, employee or accountant regarding a matter contained in financial records, financial reports or audit reports;
 - v. Deviations from full and fair reporting of the organization's financial position;
 - vi. Any fraud or violation of law relating to acts of financial misconduct.
2. Embezzlement/Fraud (to appropriate improperly for one's own use money or property, including the misapplication of funds, mishandling of cash and bookkeeping errors).
3. Falsification of Contracts, Reports or Records (including altering, fabricating, falsifying, or forging all or any parts of a document, contract, or record).
4. Improper Supplier or Contractor Activity (including an improper negotiation or diversion or illegal activity with respect to supplier or contractor awards).

5. Theft.
6. Inappropriate Use of Resources (including use of agency or donated resources such as cash, food, commodities, materials for purposes other than those for which they have been intended).
7. Other illegal or criminal use of Agency property or assets.
8. Kickbacks, bribery or the paying or giving of anything of value to a government official directly or indirectly for the purpose of securing an improper advantage.

Procedures for Receiving Complaints

Anonymous Reporting:

Employees with concerns or complaints regarding the above matters may report such concerns or complaints to the RCB Human Resource Services Director, as follows:

Email: hr@diocesehelena.org

Regular mail:

Attention: Human Resource Services Director
Diocese of Helena
P.O. Box 1729
Helena, MT 59624-1729

Complaints to Supervisors:

Employees may also report concerns or complaints to a supervisor. In such cases, the supervisor shall immediately report the matter to the Diocese of Helena Human Resource Services Director or designee, who shall follow the procedures outlined below. Supervisors shall ensure that employees are not discharged, demoted, suspended, threatened, harassed, discriminated or otherwise retaliated against for the making of a report in good faith under this policy.

Procedure for Handling Complaints:

- a. Receipt of Complaint. Upon receipt of a complaint, the Human Resource Services Director or designee shall acknowledge receipt of the complaint to the sender where possible. The Human Resource Services Director or designee, in consultation with the RCB attorney and others as appropriate, shall develop a strategy for the investigation of the complaint. Where a complaint appears to relate to a matter outside the categories listed above, the Human Resource Services Director shall consult with the RCB attorney to determine whether the complaint pertains to a matter covered under this policy or whether it would be more appropriately resolved under some other policy.

- b. Audit Committee Oversight. The Human Resource Services Director will promptly report all complaints relating to material matters covered by this policy and recommend a strategy for investigating the complaint to the Bishop and the Chair of the Audit Committee, who shall provide direction and oversight regarding the conduct of the investigation. The Human Resource Services Director shall inform other appropriate diocesan staff.
- c. Confidentiality and Non-Retaliation. To the fullest extent possible, a complainant's identity will be kept confidential. It is against the policy of RCB for any employee, officer, or director to discharge, demote, suspend, threaten, harass, or discriminate against any individual for making a report in good faith under this policy. Any such retaliation or harassment may subject an employee to disciplinary action up to and including discharge. Reports shall be deemed made in good faith if the individual had reasonable grounds to believe or suspect misconduct, even if the belief or suspicion later proves to be unsubstantiated.

Reporting and Record Retention:

Human Resource Services will maintain a record of all complaints covered by this policy and shall prepare a periodic report to the Audit Committee of such matters. Copies of all complaints and investigation records will be maintained in accordance with the organization's document retention policy. In addition, during or in reasonable anticipation of an investigation under this policy or by government authorities, no RCB employee shall destroy, alter, conceal or remove any records, documents or other potentially relevant evidence, nor shall any RCB employee otherwise obstruct any such investigation.

Consequences:

Anyone filing a complaint governing a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense. Those who report wrong-doing ("whistle blowers") will be protected from retribution.

Approval

At its meeting on January 13, 2011, the Finance Council of the Diocese of Helena reviewed the foregoing Policy and recommended that it become the Policy of the Diocese of Helena.

At its meeting on March 21, 2011, the College of Consultors/Presbyteral Council recommended that this become the Policy of the Diocese of Helena.

This Policy for the Diocese of Helena is hereby approved and becomes effective May 1, 2011 for all entities of the Diocese of Helena.

March 25, 2011
Date

/s/ †George Leo Thomas
Most Reverend George Leo Thomas
Bishop of Helena

/s/ John W. Robertson
Reverend John W. Robertson, Chancellor