

# DIOCESE OF TUCSON

## Whistleblower Policy

### General

The Diocese of Tucson Code of Conduct (hereinafter referred to as the Code) requires parish board of directors, members of all diocesan related entities' committees and councils, volunteers at parishes, schools, or any diocesan agency or office, and all diocesan employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Diocese of Tucson must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Diocese of Tucson Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and volunteers within the Diocese, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the Diocese regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

### Reporting Responsibility

Each director, volunteer, and employee of Diocese of Tucson has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Diocese of Tucson's Code (hereinafter collectively referred to as Concerns).

### Authority of Audit Committee

All reported Concerns will be forwarded to the Diocesan Finance Council in accordance with the procedures set forth herein. The Council shall be responsible for investigating, and making appropriate recommendations to the appropriate Board of Directors and/or the Office of the Bishop with respect to all reported Concerns.

### No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Diocese for investigation and appropriate action.

With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## **Reporting Concerns**

### **Employees**

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Director of Human Resources for the Diocese of Tucson. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Director of Human Resources of the Diocese of Tucson.

If the Concern was reported verbally to the Director of Human Resources of the Diocese of Tucson, the reporting individual, with assistance from the Director of Human Resources of the Diocese of Tucson, shall reduce the Concern to writing. The Director of Human Resources of the Diocese of Tucson is required to promptly report the Concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the Director of Human Resources of the Diocese of Tucson, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained through the Human Resources of the Diocese of Tucson Department. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee for the Diocese of Tucson.

### **Directors and Other Volunteers**

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Diocesan Finance Council. Contact information for the Chair of the Diocesan Finance Council may be obtained from the Chief Financial Officer of the Diocese of Tucson.

### **Handling of Reported Violations**

The Diocesan Finance Council shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Bishop of Tucson, the Vicar General, and Chief Financial Officer of any such report. The Chair of the Diocesan Finance Council will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Diocesan Finance Council, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Diocesan Finance Council has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

### **Acting in Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

### **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

