

## **Fraud**

### **A. Introduction**

The Archdiocese of Vancouver, including its parishes and organizations, is committed to maintaining the highest standards of honesty, integrity and ethical conduct and has adopted this policy to ensure consistent and effective investigation, reporting and disclosure of fraud occurrences within the Archdiocese.

### **B. Scope**

This policy applies to any suspected fraud involving employees and the clergy, as well as consultants, vendors, contractors and any other parties with a business relationship with the Archdiocese.

### **C. Definition**

Fraud is defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Actions constituting fraud include, but are not limited to:

1. Forgery or alteration of any document or account belonging to the Archdiocese;
2. Forgery or alteration of a cheque, bank draft, or any other financial document;
3. Theft of funds, securities, supplies, or other assets;
4. Impropriety in the handling or reporting of money or financial transactions;
5. Profiteering as a result of insider knowledge of Archdiocesan activities;
6. Disclosing confidential or proprietary information to outside parties;
7. Disclosing to other persons business activities engaged in or contemplated by the Archdiocese;
8. Providing or accepting gifts of material value to/from contractors, vendors or other persons doing or attempting to do business with the Archdiocese that are intended to influence a business decision or selection process;
9. Destruction, removal or inappropriate use of Archdiocesan records, furniture, fixtures, and equipment; or
10. Any similar or related inappropriate conduct.

### **D. Responsibility**

The prevention, detection and reporting of fraud is the responsibility of all employees, clergy and parishioners of the Archdiocese. Pastors are further expected to be familiar with the types of improprieties that might occur within their parishes and to be alert for any



indication of fraud or irregularity.

## **E. Policy**

Fraud in any form will not be tolerated. All suspected cases of fraud are to be reported to the Archbishop's Office as detailed in Section F, and the Archdiocese provides assurance against recrimination.

Fraudulent acts will be subject to disciplinary action, up to and including termination, and civil and/or criminal prosecution. The Archdiocese will pursue full recovery of all losses resulting from an act of fraud.

All employees involved in an investigation of suspected fraud or irregularity maintain their rights, privileges and protections afforded to them through applicable law.

## **F. Reporting Procedures**

Employees, parishioners or clergy who detect or suspect a fraud has occurred must report the incident immediately to their immediate supervisor or manager or directly to the Archbishop's Office. Managers and supervisors will, in turn, forward the report to the Archbishop's Office.

Whoever reported the incident should not conduct any investigation or interviews related to the fraudulent act or contact the suspected individual in an attempt to determine facts or demand restitution.

All information received will be treated confidentially to the extent possible while still allowing a full investigation to be conducted into the suspected fraud. The Archdiocese reserves the right to pass on any information to the proper law enforcement agency, so that it may determine whether criminal charges are warranted.

The Archbishop's Office has the primary responsibility to assess the accusations and to coordinate the examination of all suspected fraudulent acts reported under this Policy. If the Archbishop's Office determines that an investigation is warranted, the Archdiocesan Parish Financial Services Office will conduct a parish review. If the information gathered during the parish review process corroborates seemingly fraudulent activities, the Parish Financial Services Office will recommend to the Archbishop that an official investigative audit be conducted. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Church.

Care will be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquiries should be directed to the Vicar General.

During an investigation, no information concerning the status of the inquiry shall be given out, unless authorized by the Archbishop. At that time, all information will be released



through the Archdiocese Communications Office.

Based on the results of the investigation, the Archbishop, together with the appropriate Archdiocesan personnel will determine an action plan for employee discipline, any referral to the applicable law enforcement agency and/or changes to processes or controls.

Decisions to prosecute by way of civil proceedings or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with Archdiocesan legal counsel.

**Approved: Memorial of Saint Clare  
August 11, 2022**

A handwritten signature in blue ink that reads "J. Michael Miller CSB".

† **J. Michael Miller, CSB**  
**Archbishop of Vancouver**

**The following policy is hereby superseded:**  
*Fraud*, effective February 17, 2011.