

Diocese of La Crosse
Policy on Employee Disclosure of Misconduct Involving
Questionable Accounting or Auditing Matters

I. Purpose and Applicability

The purpose of this policy is to set forth the Diocese of La Crosse's policy on employee disclosure of misconduct relating to accounting or auditing matters, and to protect employees from retaliation in the form of an adverse employment action for disclosing what the employee believes evidences certain unlawful practices. This policy is applicable to all employees of Diocese of La Crosse.

II. Statement of Policy

It is the policy of the Diocese of La Crosse that employees shall be free without fear of retaliation to make known allegations of alleged misconduct existing within the Diocese of La Crosse that he or she reasonably believes constitutes the following: wire fraud, mail fraud, bank fraud, securities fraud, questionable accounting, internal controls, and auditing matters, or violations of Diocesan Finance Policy, including but not limited to violations of policies promulgated by the Diocese of La Crosse's Parish Finance Manual.

A representative of the Diocese of La Crosse shall not take or refuse to take any employment action in retaliation against an employee who discloses information regarding misconduct under this policy or who, following such disclosure, seeks a remedy provided under this policy or any law or other Diocese of La Crosse policy.

III. Process for Disclosure

A. An employee shall disclose all relevant information regarding evidenced misconduct to the Diocese of La Crosse's Finance Officer or his/her designee in a signed written document within ninety (90) days of the day on which he or she knew or should have known of the misconduct.

B. The Finance Officer or his/her designee shall consider the disclosure and take whatever action he or she determines to be appropriate under the law and circumstances of the disclosure.

C. In the case of disclosure of misconduct involving the Diocese of La Crosse's Finance Office the disclosure shall be directed to the Bishop of the Diocese of La Crosse. The Bishop of the Diocese of La Crosse shall consider the disclosure and take whatever action he determines to be appropriate under the law and the circumstances of the disclosure.

IV. Complaints of Retaliation as a Result of Disclosure

A. If an employee believes that he or she has been retaliated against in the form of an adverse employment action for disclosing information regarding misconduct under this policy, he or she may file a written complaint requesting an appropriate remedy.

B. For purposes of this policy, an adverse employment action shall be defined as actions including: discharge, demotion, suspension, being threatened or harassed, or in any other

manner discriminated against with respect to compensation, terms, conditions or privileges of employment. This policy does not prohibit an employment action that would have been taken regardless of a disclosure of information.

V. Process for Adjudication of Complaints Stemming from Disclosure

A. An employee must file a complaint with the Bishop of the Diocese of La Crosse or his designee within ninety (90) days from the effective date of the adverse employment action or from the date on which the employee should reasonably have had knowledge of the adverse employment action.

B. Complaints shall be filed in writing and shall include:

1. Name and work address of the complainant;
2. Name and title of the Diocese of La Crosse official(s) against whom the complaint is made;
3. The specific type(s) of adverse employment action(s) taken;
4. The specific date(s) on which the adverse employment action(s) were taken;
5. A clear and concise statement of the facts that form the basis of the complaint;
6. A clear and concise statement of the complainant's explanation of how his or her previous disclosure of misconduct is related to the adverse employment action; and
7. A clear and concise statement of the remedy sought by the complainant.

C. Within sixty (60) calendar days of receipt of the complaint, the Bishop of the Diocese of La Crosse or his designee shall consider the written complaint, shall conduct or have conducted an investigation which, in his or her judgment, is consistent with the circumstances of the complaint and disclosure, and shall provide the complainant with a determination regarding the complaint.

D. The determination shall be in writing and shall include the findings of fact, the conclusions of the investigation, and, if applicable, a specific and timely remedy consistent with the findings. The decision of the Bishop of the Diocese of La Crosse shall be final.