

## **Appendix 16: Diocesan Code of Business Conduct**

### **Introduction**

The Diocese of Pensacola-Tallahassee, hereafter referred to as the organization, incorporates the Pastoral Center offices and other Diocesan centers; every Catholic Parish, Mission, School, Foundation, Charitable Corporation and cemetery within its geographical boundaries; and all the affiliated sub-groups associated with each individual entity such as: women's and men's guilds, youth groups & clubs, etc. Reference to the "organization" means all of the entities either included above or implied by direct association.

The organization strictly follows the Code of Pastoral Conduct for Church Personnel and Volunteers originally promulgated by the Diocese in August 2001 and revised in September 2003. It deals with non-financial matters and can be obtained from the diocesan Chancellor's Office. In addition, it is required that every entity in the organization follow the code of conduct that is listed below. This was taken from the "CPA's Handbook of Fraud and Commercial Crime Prevention." It has been adapted to apply to each of the entities within the organization. It includes definitions of what is considered unacceptable, and the consequences of any breaches thereof.

### **Code of Conduct**

The organization and its employees and volunteers must, at all times, comply with all applicable laws and regulations. The organization will not condone the activities of employees and volunteers who achieve results through violation of the law or unethical business dealings. This includes any payments for illegal acts, indirect contributions, rebates, and bribery. The organization does not permit any activity that fails to stand the closest possible public scrutiny.

All business conduct should be well above the minimum standards required by law. Accordingly, employees and volunteers must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the organization.

Employees and volunteers uncertain about the application or interpretation of any legal requirements should refer the matter to their superior, who, if necessary, should seek the advice of the appropriate diocesan office.

### ***General Employee/Volunteer Conduct***

The organization expects its employees and volunteers to conduct themselves in a businesslike manner consistent with the ethics and moral standards espoused by the Catholic Church.

Employees and volunteers must not engage in sexual harassment, or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

A representative list of unacceptable behavior that could lead to immediate suspension or discharge is included at the end of this policy statement.

### ***Conflicts of Interest***

The organization expects that employees and volunteers will perform their duties conscientiously, honestly, and in accordance with the best interests of the organization. Employees and volunteers must not use their position or the knowledge gained as a result of their position for private or personal advantage. Regardless of the circumstances, if employees and volunteers sense that a course of action they have pursued, are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with the site; they should immediately communicate all the facts to their superior or the pastor/administrator.

### ***Outside Activities, Employment and Directorships***

All employees and volunteers share a serious responsibility for the organization's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to the organization and is encouraged. Employees, in particular, must, however, avoid acquiring any business interest or participating in any other activity outside the organization that would, or would appear to:

- Create an excessive demand upon their time and attention, thus depriving the organization of their best efforts on the job.
- Create a conflict of interest – an obligation, interest, or distraction – that may interfere with the independent exercise of judgment in the organization's best interest.

### ***Relationships With Suppliers***

Employees and volunteers should avoid investing in or acquiring a financial interest for their own in any business organization that has a contractual relationship with the organization, or that provides goods or services, or both to the organization, if such investment or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the organization.

### ***Gifts, Entertainment, and Favors***

Employees and volunteers must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or firm with whom or with which the organization has, or is likely to have, business dealings. Similarly, employees and volunteers must not accept any other preferential treatment under these circumstances because their position with the organization might be inclined to, or be perceived to, place them under obligation.

### ***Kickbacks and Secret Commissions***

Regarding the organization's business activities, employees and volunteers may not receive payment or compensation of any kind, except as authorized under the organization's remuneration policies. In particular, the organization strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

### ***Organization Funds and Other Assets***

Employees and volunteers who have access to organization funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in

the organization's instructional manuals or other explanatory materials, or both. The organization imposes strict standards to prevent fraud and dishonesty. If employees or volunteers become aware of any evidence of fraud and dishonesty, they should immediately advise their superior or the diocesan Finance Office so that the organization can promptly investigate further.

When an employee's position or a volunteer's task requires spending organization funds or incurring any reimbursable personal expenses, that individual must use good judgment on the organization's behalf to ensure that good value is received for each expenditure.

Organization funds and all other assets of the organization are for organization purposes only and not for personal benefit. This includes the personal use of assets, such as computers.

### ***Organization Records and Communications***

Accurate and reliable records of many kinds are necessary to meet the organization's legal and financial obligations and to manage the affairs of the organization. The organization's books and records must reflect in an accurate and timely manner all business transactions. The employees or volunteers responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements. Employees and volunteers must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, production, financial, or similar reports and statements.
- False advertising, or other misleading representations.

### ***Dealing With Outside People and Organizations***

Employees and volunteers must take care to separate their personal roles from their organization positions when communicating on matters not involving organization business. Employees and volunteers must not use organization identification, stationery, supplies, and equipment for personal or political matters. When communicating publicly on matters that involve organization business, employees must not presume to speak for the organization on any topic, unless they are certain that the views they express are those of the organization, and it is the organization's desire that such views be publicly disseminated.

When dealing with anyone outside the organization, including public officials, employees and volunteers must take care not to compromise the integrity or damage the reputation of the organization, or any outside individual, business, or government body.

### ***Prompt Communications***

In all matters relevant to customers, suppliers, government authorities, the public and others in the organization, all employees and volunteers must make every effort to achieve complete, accurate, and timely communications – responding promptly and courteously to all proper requests for information and to all complaints.

### ***Privacy and Confidentiality***

When handling financial and personal information about organization members (parishioners) or others with whom the organization has dealings, observe the following principles:

- Collect, use, and retain only the personal information necessary for the organization's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
- Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
- Limit internal access to personal information to those with a legitimate business reason for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.

### ***List of Unacceptable Behavior***

While it is not possible to list all types of behavior that are unacceptable to the organization, the following list sets forth examples of activities that are not acceptable.

- Failure to carry out the duties and responsibilities of the staff member's position to the satisfaction of organization management.
- Failure to comply with the organization's policies.
- Failure to comply with supervisory directives.
- Moral misconduct including but not limited to words or actions, and defamatory public statements.
- Breach of confidentiality.
- Use of abusive or threatening language or fighting on the organization's premises.
- Falsifying records, reports, or information relating to the organization or its activities, or relating to employment.
- Conviction for a criminal offense which the organization concludes may pose a risk to Organization security or reputation or reflect adversely on the organization.
- Willful and open disregard of the tenets and laws of the Roman Catholic Church where, in the view of the organization, the employee's duties require compliance with the same.
- Immoral or indecent conduct.
- Derogatory or defamatory public statements, which the organization concludes may reflect adversely on the Diocese.
- Excessive absenteeism or tardiness.
- Sleeping on the job.
- Neglect of organization property.
- Violation of solicitation policy.
- Other conducts which may disrupt business activities.
- Willful misuse of organization property.
- Committing acts of dishonesty including falsification of, or making a material omission on forms, records, or reports.
- Disclosure of trade secrets or confidential information about the diocese or its subsidiaries, its employees, or its customers and/or clients.
- Engaging in altercations or any type of harassment, whether verbal, non-verbal or physical.
- Actual or threatened violence against co-workers, visitors, or any other persons who are on our premises or have contact with employees in the course of their duties.
- Insubordination, including improper conduct toward a manager, or refusal to perform assigned tasks.

- Theft, abuse, destruction, waste, or unauthorized use/possession of diocesan property, facilities, equipment or materials.
- Possessing or bringing firearms or other dangerous weapons on diocesan property.
- Unauthorized possession, use or sale of illegal substances on diocesan property, or reporting for work under the influence of alcohol or illegal drugs.
- Violating safety or health regulations or engaging in conduct that creates a safety or health hazard.

The organization reserves the right to determine what disciplinary action will be in any circumstance.

#### Summary of Revisions effective August 2014

- Updated to include volunteers, not just employees, who must follow the policies;
- Revised some language for clarity purposes;
- Inserted new and revised old language pertaining to unacceptable behavior;
- Inserted the acknowledgement of receipt form at the end of the document instead of retaining it in Appendix 20.

Diocese of Pensacola-Tallahassee  
Code of Business Conduct Policy  
Acknowledgement of Receipt & Acceptance

Every clergy, employee and volunteer in the Diocese of Pensacola-Tallahassee is required to receive a copy of the Code of Business Conduct Policy. By signing this form, you are acknowledging that you:

1. Have received a copy of the Code of Business Conduct Policy;
2. Have read and understand the policy;
3. Agree to comply with all of its provisions and any subsequent changes.

Date: \_\_\_\_\_ Print Name: \_\_\_\_\_

Signed: \_\_\_\_\_