

FRAUD AND EMBEZZLEMENT

All suspected or documented fraud or embezzlement should be reported to the Bishop and the Comptroller within 24 hours. In their absence it should be reported to the Chancellor. An initial report of the incident must be documented in writing by the Pastor, Administrator or Parish Life Coordinator and provided to the bishop or Comptroller. This report should be clearly marked "CONFIDENTIAL" to protect the reputations of all concerned and to avoid compromising any investigations.

The Pastor, Administrator or Parish Life Coordinator will consult with the Comptroller and other diocesan staff as determined necessary by the bishop. This consultative process is critical to ensure that the pastor and diocesan staff are working together so that actions taken address both the individual parish and diocesan concerns.

After consultation, the Comptroller and Pastor, Administrator or Parish Life Coordinator shall recommend a course of action. Possible actions include but are not limited to:

1. Immediate notification of law enforcement agencies,
2. Immediate financial audit/review by the Diocesan Finance Office with subsequent notification to law enforcement agencies,
3. Employees may be placed on administrative leave with pay pending the conclusion of the investigation,
4. Volunteers may be suspended from further involvement in fiscal matters pending the conclusion of the investigation,
5. Changing of safe combinations, locks and other physical security steps,

It is the policy of the Diocese of Las Cruces to prosecute as the law allows those who embezzle or defraud funds from the parishes, missions or schools of the diocese.