

ARCHDIOCESE OF PHILADELPHIA
PROFESSIONAL STANDARDS AND BUSINESS CONDUCT POLICY

In keeping with its mission and values, the Archdiocese of Philadelphia (“AOP”) hereby establishes this Professional Standards and Business Conduct Policy related to the affairs of the AOP including all related parishes, schools and ministries. The AOP places the highest value on the integrity and moral standards of all clergy, religious, seminarians, pastoral ministers, administrators, employees, board/council members, and volunteers (collectively, “Church Personnel”) of the AOP and its related parishes, schools and ministries. All Church Personnel are responsible for complying with this Professional Standards and Business Conduct Policy. Failure to comply with these standards could result in canon, civil and/or criminal penalties. This policy is to be followed in conjunction with all other related policies and procedures of the AOP and its related parishes, schools and ministries.

Standards of Professional Conduct

- Church Personnel shall conduct themselves in a manner that is consistent with the teachings of the Gospel and the Roman Catholic Church as enunciated by the Holy Father and the Bishops in communion with him; more specifically, Church Personnel shall, in all such matters, accept, rely upon and defer to the authority of the Archbishop in all matters.
- Church Personnel shall comply with all applicable federal, state and local laws, both civil and criminal as well as canon law and AOP policies and procedures. All AOP entities are expected to timely fulfill their legal responsibilities to withhold, report and pay taxes to federal, state and local regulatory authorities.
- Church Personnel shall protect the resources of the AOP and all related parishes, schools and ministries from fraud, misuse and waste. Any misappropriation of Church assets or funds is strictly prohibited.
- Church Personnel responsible for financial reporting shall properly record and report all Church assets, liabilities, and operations in the financial statements.
- Church Personnel shall be responsible stewards of the human and financial resources of the AOP and all related parishes, schools and ministries, with which they are entrusted, observing civil, criminal and canon law, and making decisions concerning the use and disposition of Church resources in a manner that reflects Catholic social teaching.
- Church Personnel may never authorize payment knowing that any part of the payment will be used for any purpose other than what is described in documents supporting the payment.

- Church Personnel are never to accept inducements or gratuities that can subject them or the AOP and related parishes, schools and ministries to canonical, criminal or civil penalties.
- Church Personnel will provide an environment that is free from all forms of harassment.
- Church Personnel who have knowledge of a violation of law, or of a violation of this policy, have an obligation to report the violation to their supervisor or by means of the reporting hotline. We respect your right to report anonymously, and confidentiality will be maintained insofar as is possible. Each report of a violation of law or this policy shall be given due consideration and the AOP shall take appropriate action under the circumstances.

Conflicts of Interest

- No individual (including, but not limited to, employees of the AOP and related parishes, schools and ministries) may undertake or recommend any financial or business transaction from which s/he or members of his or her family may profit or otherwise benefit without full disclosure to and approval by the appropriate supervisor.
- The duty of an individual to refrain from a conflict of interest shall include the additional duty to avoid the appearance of engaging in a conflict of interest.
- When an employee has knowledge that s/he may have a conflict of interest, or that there may be the appearance of a conflict of interest, s/he shall promptly disclose the existence of the conflict and its nature to the appropriate supervisor, who, in turn, shall report this information to the next highest person in the chain of command.
- When a member of a Board has knowledge that s/he may have a conflict of interest, or that there may be the appearance of a conflict of interest, s/he shall promptly disclose the existence of the conflict and its nature to the Board. The Board shall then determine whether, in fact, a conflict of interest exists.

Legal Notice

This is not an employment contract. Adherence to these standards is, however, a condition of continued employment or other service to the AOP and its related parishes, schools and ministries. These professional standards do not give Church Personnel rights of any kind, and may be changed by the Archdiocese at any time without notice. Failure to comply with any responsibilities established by this policy may result in disciplinary action, up to and including termination of employment or service. If applicable, failure to comply may also result in situations that require restitution or reimbursement from the Church Personnel involved and may also result in referral of the matter to law enforcement and/or canonical review.