

CRS Policy on Whistleblower (Anti-Corruption)

Applies to:	All Staff, Worldwide
Sponsor:	Human Resources
Created On:	September 26, 2008
Approved Revision:	March 16, 2016
Expiration Date:	April 2022

Purpose:

This policy governs the reporting and investigation of allegations of suspected financial and/or fraudulent misconduct and the procedures for investigating such complaints. Complaints may be made directly to supervisors or by using an anonymous reporting system as described below.

Scope:

1. Accounting and Auditing Matters, including
 - i. Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the organization
 - ii. Fraud or deliberate error in the recording and maintaining of financial records
 - iii. Deficiencies in compliance with the organization's internal accounting controls
 - iv. Misrepresentation or false statements to or by a senior officer, employee or accountant regarding a matter contained in financial records, financial reports or audit reports
 - v. Deviations from full and fair reporting of the organization's financial position
 - vi. Any fraud or violation of law, rule, or regulation relating to acts of financial misconduct of the Agency or related to a Federal contract or grant (including the competition for, or negotiation of, a contract or grant).

2. Embezzlement/Fraud (to appropriate improperly for one's own use money or property, including the misapplication of funds, mishandling of cash and bookkeeping errors)

3. Falsification of Contracts, Reports or Records (including altering, fabricating, falsifying, or forging all or any parts of a document, contract, or record).
4. Improper Supplier or Contractor Activity (including any improper negotiation or diversion or illegal activity with respect to supplier or contractor awards)
5. Theft
6. Partners' Inappropriate Use of Resources (including use of agency or donated resources such as cash, food, commodities, materials for purposes other than those for which they have been intended.)
7. Other illegal or criminal use of Agency property or assets.
8. Kickbacks, bribery or the pay or giving of anything of value to a government official directly or indirectly for the purpose of securing an improper advantage.
9. A substantial and specific danger to public health or safety
10. Gross mismanagement, or a gross waste of award funding, both public and private, including Federal funds from a contract or a grant.
11. An abuse of authority relating to a Federal contract or grant

Policy:

Consistent with CRS' Guiding Principles, all employees are responsible for the good stewardship of all CRS resources, including public/private support and any Federal funds in the form of a grant or contract, which enables CRS to continue its mission. The organization's internal controls and operating procedures are intended to detect, prevent and deter improper activities and misuses of those resources. However, intentional and unintentional violations of these internal controls and operating procedures and/or of laws and regulations can occur in any organization. All members of the CRS community are encouraged to report suspected financial and accounting misconduct and/or fraudulent activity in accordance with this policy. CRS will investigate allegations of misconduct and protect those individuals who in good faith report such allegations. Employees should note that other complaint resolution procedures exist of the reporting of other types of complaints under the Complaint Resolution Policy: POL-HRD-REL-003

Procedure:

Information

Procedures for Raising Complaints

A) Anonymous Reporting

Employees may report potential breaches or violations of this policy, or concerns or complaints regarding the above matters, by:

- Submitting an anonymous online report by clicking on the “Whistleblower Site” link on the CRS Intranet Home Page. The link is in the left-hand column of the CRS Global home page.
- Submitting an online report on our secure and confidential website at www.ethicspoint.com
- Calling the ethicspoint hotline: 1-866-295-2632. Country specific access Codes are available on the ethics point site.

B) Reporting to Supervisors

Employees may also report concerns or complaints to a supervisor. For fraud allegations received within the Overseas Operations Division (OOD), the [Fraud Allegation Management \(FAM\) Procedure \(PRO-OOD-RSK-001\)](#) governs the handling of those complaints. For all other complaints, the supervisor shall immediately report the matter to the Executive Vice President of Human Resources or his/her designee, who shall also report such matters to the Director of Internal Audit or his/her designee and the Director of Internal Audit shall follow the procedures outlined below. Supervisors shall ensure that employees are not discharged, demoted, suspended, threatened, harassed, discriminated or otherwise retaliated against for the making of a report in good faith under this policy.

C) Reporting to Designated Staff or Officials

Employees may also report violations of this policy by contacting any of the following designated staff or officials:

- General Counsel
 Regular mail – Attention: General Counsel
 Catholic Relief Services
 228 West Lexington Street
 Baltimore, MD 21201-3413
- Director of Internal Audit
 CRS Email: InternalAudit@crs.org
- Director of Human Resources at Baltimore HQ
- Country Representative in your Country Program
- A member of U.S. congress or representative of congressional committee, a cognizant U.S. Inspector General, the U.S. government Accountability Office, a Federal employee responsible for contract/grant oversight or for investigating misconduct, and a U.S. court or grand jury (Only to violations related to a Federal contract or grant - including the competition for, or negotiation of, a contract or grant relating to U.S. government grants or contracts).

Procedure for Handling Complaints:

For fraud allegations received within the OOD, please see the [Fraud Allegation Management \(FAM\) Procedure \(PRO-OOD-RSK-001\)](#) for the procedure for handling complaints. For all other complaints received, the following procedures apply.

- a. **Receipt of Complaint.** Upon receipt of a complaint, the Director of Internal Audit or his or her designee, shall acknowledge receipt of the complaint to the sender where possible. Internal Audit shall develop a strategy for the investigation of the complaint in consultation with the Executive Vice President of Human Resources or his/her designee, In-house Counsel and others as appropriate. Where a complaint appears to relate to a matter outside the categories listed above, Internal Audit shall consult with CRS' General Counsel to determine whether the complaint pertains to a matter covered under this policy or whether it would be more appropriately resolved under some other policy.
- b. **Audit Committee Oversight:** The Director of Internal Audit will promptly report all complaints relating to material matters covered by this policy and recommend a strategy for investigating the complaint to the President of the organization and the Chair of the Audit

Committee, who shall provide direction and oversight regarding the conduct of the investigation.

- c. **Confidentiality and Non-Retaliation:** To the fullest extent possible, a complainant's identity will be kept confidential. It is against the policy of CRS for any employee, officer, or director to discharge, demote, suspend, threaten, harass or discriminate against any individual for making a report in good faith under this policy. Any such retaliation or harassment may subject an employee to disciplinary action up to and including discharge. Reports shall be deemed made in good faith if the individual had reasonable grounds to believe or suspect misconduct, even if the belief or suspicion later proves to be unsubstantiated.

Reporting and Record Retention

For fraud allegations received within the OOD, the reporting will be administered, and relevant information retained by the OOD's Operational Excellence Department.

Internal Audit will maintain a record of all complaints covered by this policy and shall prepare a periodic report to the Audit Committee of such matters. Copies of all complaints and investigation records will be maintained in accordance with the organization's document retention policy. In addition, during or in reasonable anticipation of an investigation under this policy or by government authorities, no CRS employee shall destroy, alter, conceal or remove any records, documents or other potentially relevant evidence, nor shall any CRS employee otherwise obstruct any such investigation.

Consequences: Anyone filing a complaint governing a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Whistle blowers will be protected from retribution.

Resources

The following online training resource is available via CRS Learns:

[Anti-bribery/Anti-Corruption Compliance](#)