ANTI-FRAUD POLICY[1]

The Armenian Catholic Ordinariate promotes a culture of honest and accountable stewardship of God's gifts. There is a significant responsibility associated with being stewards of the temporal (material) resources of the Church: responsibility to safeguard the Church's assets, to exercise prudence in financial matters, to be accountable to those who provide monetary support to the Church, and to comply with all civil regulations.

Fraud is not tolerated. The prevention of fraud is the responsibility of all clergy, religious, lay employees, Finance Council members, and other volunteers involved in church administration by adherence to the Ordinariate's policies and procedures. The Ordinariate expects that any suspected case of fraud will be reported and provides assurance against subsequent recrimination or retaliation. Persons found to have participated in fraudulent acts will be subject to disciplinary action, including termination, and civil and criminal prosecution.

Actions Constituting Fraud

The Armenian Catholic Ordinariate defines fraud as the intentional misuse or misappropriation of an Ordinariate entity's resources or assets for the personal enrichment of the perpetrator or others. Fraud also includes the intentional false representation or concealment of a material fact relating to the misuse or misappropriation of an eparchial (diocesan) entity's resources or assets. Additionally, fraud also includes any intentional falsification of, or misrepresentation in, financial statements. Actions constituting fraud include, but are not limited to:

- Misappropriation of funds, property, securities, or other resources and assets;
- Impropriety (violations) in the handling or reporting of money or financial transactions;
- Breach of fiduciary duty, including disclosing confidential information to outside parties;
- Seeking (expecting) anything of value from contractors, vendors, or persons providing (or seeking to provide) services/goods to an eparchial entity for one's or another's personal benefit;
- Accepting anything of value from contractors, vendors, or persons providing (or seeking to provide) services/materials to an eparchial entity for one's or another's personal benefit, in violation of the eparchial "Conflict of Interest Policy";
- Bribery;
- Inappropriate use of computer systems or other property of the Ordinariate entity;
- Unauthorized destruction or removal of records, furniture, fixtures, and equipment;
- Intentional falsification of, or misrepresentation in, financial statements; and

[1] "In developing this document, we have relied upon the requirements of the Code of Canons of the Eastern Churches (CCEO), the findings and recommendations of the study on the Ordinariate's financial and economic system conducted in January 2025 by the German auditing firm Empacta, as well as the guidelines 'DIOCESAN FINANCIAL MANAGEMENT (A GUIDE TO BEST PRACTICES)' by the United States Conference of Catholic Bishops (USCCB)."

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- Any dishonest act.

Reporting Fraud to the Ordinariate

Suspected fraud should be reported to Ordinariate personnel as designated by the Bishop (i.e., the Vicar General, Chancellor, attorney, chief financial officer, or internal auditor). All suspected frauds are to be reported as soon as possible. Failure to promptly report suspected acts of fraud may jeopardize the eparchy's ability to recover stolen funds and/or property, or to correct improperly prepared financial statements on a timely basis. Reports of suspected fraud should include all relevant information about the suspected act, including any material evidence that exists.

Investigation

The designated eparchial personnel shall be responsible for a thorough and expeditious investigation of the suspected fraud. Unless the report was anonymous, the person submitting the initial report will receive confirmation indicating that their report was received, and that the subsequent investigation is confidential. That person may or may not be contacted during the investigation.

Proposed decisions on the disposition of a case will be decided by the Ordinary or his designee(s). The results of all reported fraud investigations and the final resolution of all confirmed acts of financial fraud shall be reported to the Finance Council.

Records Retention

Fraud investigation documents (files) should be retained in accordance with guidelines established by the eparchial attorney.

Confidentiality

Information about cases will be disclosed only to those parties with a legitimate need to know. All parties with knowledge of such cases are to maintain confidentiality in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct, and to protect the Ordinariate from potential civil liability.

Yerevan, July 18, 2026.

I hereby approve:

✠ Most Rev. KEVORK NORADOUNGUIAN
Titular Archbishop of Sebastia,
Ordinary of the Armenian Catholics of Armenia, Georgia, Russia
and Eastern Europe

Fr. HOVSEP GALSTYAN
Chancellor of the Ordinariate