

KINSALE MANAGEMENT CONSULTING

MAY 27, 2025

COMPLIANCE AUDIT

OF THE

DIOCESE OF BUFFALO

FOR THE SECOND AUDIT PERIOD
DECEMBER 3, 2023 – DECEMBER 2, 2024

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I. EXECUTIVE SUMMARY

In November 2020, the Charities Bureau of the New York State Department of Law (“Attorney General” or “OAG”) filed a civil Complaint against the Diocese of Buffalo (“Diocese”)¹ concerning, among other matters, the way in which the Diocese had responded to allegations of sexual abuse in the past. The lawsuit was resolved in October 2022 by the parties agreeing to the terms set forth in the case’s “*Stipulated Final Order*” (“*SFO*”).²

The *SFO* requires the Diocese to comply with twenty-nine (29) “*Commitments A.1 – A.29*” (“*Commitments*”)³ related to the administration of the Diocese’s policies and procedures for preventing abuse, for responding appropriately to persons who report abuse, for holding offenders accountable for their actions, and for being transparent with the public about these Diocesan actions. The *SFO* also requires that the Diocese submit to a minimum of three (3) annual Audits by an Independent Auditor⁴ and, upon completion of each of the three (3) annual audits, the Auditor is to issue a public report of its findings (“*Compliance Audit Report*”, “*Audit Report*”, or “*Report*”).

This Compliance Audit Report reflects the results of the *second annual* Compliance Audit (“*Compliance Audit*”, “*Independent Audit*”, or “*Audit*”) of the Diocese conducted by Kinsale Management Consulting (“*Independent Auditor*”, “*Auditor*”, or “*Kinsale*”).⁵ The Report is comprised of five (5) Sections: Executive Summary; Audit Objective and Scope; Audit Results; Internal Controls and Risk Environment; and Audit Process and Methodology; and four (4) Appendices: *Commitments* of Auditor; Materials Reviewed and Evidence Relied Upon; Graphics for *Commitments A.4, A.25, A.27*; and Diocese of Buffalo Child Protection Program – Key Positions, Responsibilities, Diocesan Officials. The “*Summary of Views of the Responsible Official*” – the Most Rev. Michael William Fisher, Bishop of the Diocese of Buffalo – is published separately on the Diocese’s website.⁶

The Independent Auditor found that the Diocese of Buffalo is compliant in all material respects with *Commitments A.1 – A.29*, as set forth in the *SFO*, for the Audit Period December 3, 2023 – December 2, 2024. As a result, the Auditor made no Findings or

¹ *The People of the State of New York, By Letitia James, Attorney General of the State of New York, (Plaintiff) v. Diocese of Buffalo, Richard J. Malone, Edward M. Grosz, and Edward B. Scharfenberger, in his capacity as Apostolic Administrator for the Diocese of Buffalo (Defendants)*; Supreme Court of the State of New York, County of New York, Case 1:21-cv-00189-RA, 23 November 2020.

² *Stipulated Final Order in re: The People of the State of New York by Letitia James, Attorney General of the State of New York v. Diocese of Buffalo, Richard J. Malone, Edward M. Grosz, and Michael William Fisher, in his capacity as Bishop for the Diocese of Buffalo*, 25 October 2022. (“*SFO*”).

³ The details of the *Commitments* and related actions and procedures are described in *Section III, Audit Results* of this Report.

⁴ *SFO*, IV. Duration, pp. 24-25.

⁵ See *Section VI, Audit Process and Methodology – Audit Team*, for details regarding the Auditor.

⁶ <https://buffalodiocese.org>.

Requirements with respect to the *Commitments*.

The following two tables provide a summary of Complaints⁷ of abuse of minors and vulnerable adults against Catholic clergy (i.e. “Former Cleric”⁸ or “Cleric”) received during the Audit Period – regardless of when the alleged abuse occurred. The Complaints were received by the Diocese’s Victim Assistance Coordinator or by the Diocese’s outside counsel.

As reflected in *Executive Summary Table 1* below, the Diocese received six (6) Complaints of abuse of minors and vulnerable adults made against six (6) Former Clerics during the Audit Period. All Complaints were alleged to have occurred at various times between 1966 and 1985. Five (5) of the accused Former Clerics are deceased, and the sixth accused Former Cleric has been in the *Priest Supervision Program* since 2021. (See *Section III, Audit Results, A.8, Vicar for Clergy and Initial Inquiries*, and *A.10, Complaints Against Former Clerics to IRB*.)

EXECUTIVE SUMMARY TABLE 1: COMPLAINTS RECEIVED AGAINST FORMER CLERICS

	Former Cleric	Status of Accused	Year(s) of Alleged Abuse	Publicly Disclosed by Diocese
1	Biesinger, Robert	Deceased 2012	1970	2018
2	Higgins, J. Grant S.S.J.	Deceased 2016	1978	2018
3	Ingalls, Fred	In Priest Supervision Program since 2021	1975-1977/1978	2018
4	Keppeler, Richard	Deceased 2011	1978	2018
5	Schuster, Joseph A.	Deceased 2007	1984-1985	2018
6	Former Cleric A	Deceased 1983	1966-1971	<i>Pending IRB Review</i>

As reflected in *Executive Summary Table 2* below, the Diocese received one (1) Complaint against a current Cleric; and one (1) Complaint against a Cleric who could not be fully identified by the Complainant. The Vicar for Clergy conducted an initial inquiry of the Complaints and determined both to be manifestly false and frivolous.⁹

The Diocese also received two (2) related reports pertaining to the behavior of a current Cleric during the Audit Period. The Vicar for Clergy conducted an initial inquiry of these reports and determined that the Cleric’s conduct did not constitute abuse or grooming of a minor or vulnerable adult.

⁷ A “Complaint” is defined as, “An allegation of sexual abuse of a child or vulnerable adult by Personnel that is received by the Diocese and contains sufficient detail to identify the alleged abuse and the alleged abuser(s). A Complaint may include allegations of a violation of the [Diocese’s] *Code of Conduct*’s prohibition on behavior by Personnel that constitutes grooming.” *SFO, Section I.10 Definitions, p.5*.

⁸ A “Cleric” is defined as, “A person ordained for service in the Roman Catholic Church”; a “Former Cleric” is defined as, “A cleric who is deceased or an individual who is included in the list of *Priests With Substantiated Claims of Abuse* published on the Diocese’s website.” *SFO, Section I.10 Definitions, p.5-6*.

⁹ “Manifestly false and frivolous” is defined as a statement lacking the semblance of truth. “Questions and Answers Regarding the Canonical Process for the Resolution of Allegations against Catholic Priests and Deacons.” <https://www.usccb.org/FAQs-canonical-process-sexual-abuse.pdf>.

Notwithstanding the results of the Vicar for Clergy’s inquiries, he forwarded all Complaints he received and related reports to the Diocese’s Independent Review Board (IRB). (See *Section III, Audit Results, Commitment A.8, Vicar for Clergy and Initial Inquiries.*)

**EXECUTIVE SUMMARY TABLE 2:
COMPLAINTS / REPORTS RECEIVED AGAINST CLERICS DURING THE AUDIT PERIOD**

	Cleric	Status of Accused	Results of Initial Inquiry by Vicar for Clergy
1	Cleric A	Removed from ministry during prior Audit Period regarding allegation of misconduct with an adult; Remains removed from ministry; Retired 2024	Determined to be Manifestly False & Frivolous
2	Cleric B	Cleric Unknown, not fully identified by Complainant	Determined to be Manifestly False & Frivolous
3	Cleric C	Active Ministry	Determined to be neither abuse or grooming
4	Cleric C	Active Ministry	Determined to be neither abuse or grooming

Auditor Commitments. *SFO Section II.(B), 1-12*, directs the Auditor to comply with twelve *Commitments* pertaining to the compliance audit process. The Auditor has complied with these *Commitments* and details of the work are found in Appendix A: “Commitments of Auditor – Audit of the Diocese’s Compliance with the *Commitments (SFO, Section II.(B), 1-12*”.

The Auditor acknowledges that there may be unintentional errors or omissions in the conduct of the Audit and preparation of this *Report* and, if material, will note any errata on the published report.

II. AUDIT OBJECTIVE AND SCOPE¹⁰

The **objective** of this Independent Audit is to provide the Attorney General of the State of New York and the Catholic Diocese of Buffalo, New York with a fair and independent Audit of the Diocese’s compliance with the *Commitments* set forth in the *SFO*, and to present the results, and any findings, in an annual Audit Report.

The **scope** of the Audit covers the Diocese’s compliance with the *Commitments* during the

¹⁰ *GAO Yellow Book*, 8.135(a), 9.10, and 9.11.

Audit Period.¹¹ The scope includes document reviews and interviews of key persons related to the Diocese’s actions in the following *Commitment*-related categories:

1. Incorporating the “*Commitments*” into Diocesan policies and procedures and the establishment of the “Child Protection Policy Coordinator” position
2. Process for Reporting Complaints
3. Process for Handling Initial Inquiries
4. Process for Investigating Referred Complaints
5. Independent Review Board (“IRB”) Process
6. Process for Referral to the Dicastery for the Doctrine of the Faith (“DDF”) of the Holy See of the Roman Catholic Church
7. Priest Supervision Program
8. Transfers or New Assignments of Accused Clerics
9. Religious Order Allegations
10. Recordkeeping and Other *Commitments*
11. Process for Investigating Pending Complaints

The scope of the Audit also encompasses the administration of Diocesan policies, procedures and related actions specific to the *Commitments*. The following units and organizations of the Diocese of Buffalo have responsibilities for the administration of those policies, procedures and related actions:¹²

1. Child Protection Policy Coordinator
2. Chief Compliance Officer
3. Vicar for Clergy
4. Safe Environment Coordinator
5. Victim Assistance Coordinator
6. Priest Supervision Program Monitor
7. Vicar General
8. Judicial Vicar
9. Independent Review Board (“IRB”)
10. Chancellor

¹¹ This Audit is not an assessment of the possible risk of abuse by any “Cleric” or “Former Cleric” of the Diocese.

¹² See Appendix D: “Diocese of Buffalo Child Protection Program – Key Positions, Responsibilities, Diocesan Officials” for a list of Diocesan personnel and their roles and responsibilities pertaining to the *Commitments*.

11. Other administrators, ministries, units, and organizations of the Diocese determined to be integral to the processes delineated in the *Commitments*

There were **no changes in the objective or the scope** of the Audit during the Audit Period. There were no limitations imposed on the Auditor by the Diocese in any manner throughout the Audit.

The time period covered by this audit is December 3, 2023 – December 2, 2024. The location of the Audit is the Chancery of the Diocese of Buffalo and the off-site office of the Victim Assistance Coordinator.

III. AUDIT RESULTS

TERMINOLOGY AND DEFINITIONS

The Auditor used the following terms as a reference for evaluating the Diocese’s compliance with the 29 *Commitments*.

Terminology	Definition
Audit Results	A description of the Auditor’s testing and review of the process(es) and/or procedure(s) related to a specific <i>SFO Commitment</i> .
In Compliance	The Diocese’s existing process(es) and/or procedure(s) is/are in compliance with the requirements of the <i>SFO Commitment</i> .
Not in Compliance	The Diocese’s existing process(es) and/or procedure(s) is/are not in compliance with the requirements of the <i>SFO Commitment</i> .
Finding	An issue or aspect of the existing program under Audit that may involve: a deficiency in internal control; noncompliance with the <i>SFO</i> ; or instances of fraud. ¹³
Requirement	An action that must be taken or a process improvement that must be implemented by the Diocese in order to be in compliance with an <i>SFO Commitment</i> . ¹⁴

¹³ *GAO Yellow Book*, Glossary.

¹⁴ *Ibid.*

IV. AUDIT RESULTS¹⁵

The Auditor concluded that the Diocese of Buffalo is compliant with all *Commitments* set forth in the *SFO*. As such, there were no “findings” identified throughout the course of the Audit Period.

The Audit results are based on the Auditor’s professional judgment,¹⁶ and the details of the Audit results are set forth below by *Commitment*.¹⁷

¹⁵ In assessing compliance with the *Commitments*, the Auditor adhered to the specific requirements set forth in each *Commitment*, noting that some of the *Commitments* apply only to Clerics, other *Commitments* apply only to Former Clerics, and some *Commitments* apply to both Clerics and Former Clerics.

¹⁶ *GAO Yellow Book*, 3.109.

¹⁷ This Report will also be posted to the external website of the Diocese of Buffalo by June 13, 2025.

POLICIES, PROCEDURES AND PRACTICES

COMMITMENT A.1 – INCORPORATING THE COMMITMENTS INTO THE POLICY AND PROCEDURES, CODE OF CONDUCT OR PRIEST SUPERVISION PROGRAM

The Diocese confirms that each of the Commitments in this Stipulated Final Order has been incorporated into the *Policy and Procedures, Code of Conduct, or Priest Supervision Program*.

In Compliance

The Auditor compared the language of the *Commitment(s)* to the language in the existing *Policy and Procedures, Code of Conduct, and Priest Supervision Program* and concluded that the language of the *Commitment(s)* was incorporated into those documents where applicable.

COMMITMENT A.2 – NO MODIFICATIONS TO POLICY & PROCEDURES, CODE OF CONDUCT, OR PRIEST SUPERVISION PROGRAM

The Diocese agrees that, during the term of this Stipulated Final Order, it will not modify any of the *Commitments* that have been incorporated into the *Policy and Procedures, Code of Conduct*, and/or *Priest Supervision Program* without a corresponding modification to the terms of this Stipulated Final Order.

In Compliance

Management represented, and the Child Protection Policy Coordinator affirmed in interview, that the Diocese is aware of the requirements related to this *Commitment* and that no modifications to any *Commitments* incorporated into the *Policy and Procedures, Code of Conduct* and/or *Priest Supervision Program* have been made over the course of the Audit Period.

During the Audit Period, the Auditor maintained awareness of any indication of a change to the processes under Audit that would be cause for a modification to the *SFO Commitments* incorporated into the *Policy and Procedures, Code of Conduct* and/or *Priest Supervision Program*, and observed none. The Auditor also reviewed the Diocese's *Policy and Procedures, Code of Conduct*, and *Priest Supervision Program* documents and did not identify any modifications to those documents as compared to Exhibits A (*Code of Conduct*), B (*Priest Supervision Program*) and C (*Policy and Procedures*) of the *SFO*.

COMMITMENT A.3 – CHILD PROTECTION POLICY COORDINATOR ROLE

To aid the Diocese in exercising reasonable oversight of the implementation of the Governing Policies, Bishop Fisher shall appoint a senior Diocesan official, the “Child Protection Policy Coordinator,” who shall report directly to the Bishop. This appointed senior Diocesan official may be the Vicar for Clergy and, in addition to any other roles assigned to him or her by the Diocese, shall be responsible for:

- (a) ensuring that the Governing Policies are followed;
- (b) notifying the Bishop when the Governing Policies are not followed;
- (c) providing advice to the Bishop concerning the Diocese’s compliance with the Governing Policies;
- (d) providing advice to the Bishop on updates or modifications to improve the effectiveness of the Governing Policies; and overseeing the Priest Supervision Program.

In Compliance

Through interviews with Bishop Michael W. Fisher, the Child Protection Policy Coordinator (“CPPC”) and other Diocesan personnel, document review, and the results of the Audit of the prior Audit Period, the Auditor confirmed that Bishop Fisher appointed Ms. Melissa Potzler, J.D. as the CPPC on September 6, 2022.

The CPPC reports directly to the Bishop. The CPPC position description, dated September 2022, which has not changed from the previous Audit Period, includes these duties and responsibilities as specified in *Commitment A.3*:

- (a) ensuring that the Governing Policies are followed;
- (b) notifying the Bishop when the Governing Policies are not followed;
- (c) providing advice to the Bishop concerning the Diocese’s compliance with the Governing Policies;
- (d) providing advice to the Bishop on updates or modifications to improve the effectiveness of the Governing Policies; and
- (e) overseeing the *Priest Supervision Program*.

The CPPC communicates directly with the Bishop concerning the Governing Policies¹⁸

¹⁸ *SFO* op.cit, p.6. Governing Policies: The *Charter*, the *Essential Norms*, the *Policy and Procedures*, the *Code of Conduct*, the *Priest Supervision Program* as those documents and/or terms apply to alleged clergy sexual abuse or grooming and the Diocese’s response thereto.

and procedures outlined in the *SFO*. The CPPC oversees the PSP. The PSP Monitor¹⁹, who works directly with the monitored priest(s), reports directly to the Vicar for Clergy. The PSP Monitor and the Vicar for Clergy keep the CPPC informed of all activities in the PSP, including those necessary for compliance with *Commitments A.17 – A.19* (See “Audit Results” for these *Commitments* later in this Section.)

¹⁹ See *Commitment A.17 – Priest Supervision Program* for additional details.

COMMITMENT A.4 – RECEIVING COMPLAINTS

As outlined on the Diocese’s website, the Diocese agrees that it will continue to offer the following ways in which to receive Complaints:

- (a) the Victim Assistance Coordinator’s telephone and email;
 - (b) the Diocese’s confidential, online portal available through Complaintregister@buffalodiocese.org (or equivalent confidential service); and
 - (c) for alleged abuse by a bishop or alleged mishandling of allegations of sexual abuse by a bishop, the Catholic Bishop Abuse Reporting Service, www.ReportBishopAbuse.org (or equivalent confidential service by an alternate provider).
-

In Compliance

The Diocese has continued to offer various ways for persons to report abuse, i.e., make a Complaint. These methods include making the Victim Assistance Coordinator’s (VAC’s) telephone number and email address available to the public via the Diocese’s website, and through the use of the confidential on-line portal available through Complaintregister@buffalodiocese.org. The Diocese also participates in the nation-wide Catholic Bishop Abuse Reporting Service.²⁰ See Appendix C: “Graphics for *Commitments A.4, A.25 and A.27*” for screen captures of referenced website details.

The Auditor observed the reporting lines for Complaints of abuse as presented on the Diocese’s website. All applicable links on the website were successfully tested throughout the Audit Period.²¹

²⁰ “Make a Report Online.” *Catholic Bishop Abuse Reporting Service*. <https://www.reportbishopabuse.org/>.

²¹ “File a Report.” *The Diocese of Buffalo*, 2020. <https://www.buffalodiocese.org/report>.

COMMITMENT A.5 – ALLEGATIONS WITH INSUFFICIENT DETAILS

Where the Diocese receives an allegation of abuse that does not contain sufficient detail to permit a review or investigation of the alleged event(s), the Diocese shall make reasonable efforts to contact the complainant or his or her counsel to request additional information about the allegation so that it may be assessed and investigated pursuant to the Governing Policies.

The Diocese shall document its efforts to contact the complainant and file such documentation in the accused's personnel file.

In Compliance

The Diocese of Buffalo most often receives allegations of abuse through the VAC or its outside counsel.

The Auditor communicated with the VAC and visited the VAC's professional off-site office during the Audit Period. The Auditor also reviewed one hundred percent (100%) of the VAC's logs documenting all allegations made to her during the Audit Period.²² The Auditor also communicated with, and interviewed, outside counsel during the Audit Period. Outside counsel maintains records of all allegations received by its office.

During the Audit Period, neither the VAC, outside counsel, nor other diocesan personnel received any allegations of abuse that did not contain sufficient detail to permit a review or investigation of the alleged event(s).

²² See *Commitment A.7* for the VAC's procedures in receiving and documenting allegations of abuse.

COMMITMENT A.6 – LAW ENFORCEMENT

The Diocese agrees to continue to:

- (a) report Complaints to law enforcement except if the report would violate the priest-penitent relationship of the Sacrament of Reconciliation;
- (b) cooperate with law enforcement, including the OAG, regarding Complaints, even when the alleged victim is no longer a minor; and
- (c) advise alleged victims of their rights to make a report to law enforcement.

In Compliance

Outside counsel is the primary point of contact with law enforcement and, in conjunction with other diocesan attorneys, has established cooperative relationships with prosecutors and the OAG regarding Complaints, even when the alleged victim is no longer a minor.

All Complaints were reported to law enforcement. None were withheld on the basis of priest-penitent privilege.

Outside counsel and the CPCC advised the Auditor that there were no law enforcement investigations of allegations made during the Audit Period.

When the VAC contacts a complainant, as described in more detail in *Commitment A.7*, she advises the complainant of his or her right to make a report to law enforcement and documents such notification in her written report(s).²³ Outside counsel also advises complainants, or their counsel, of the complainant's rights to report to law enforcement.

During the Audit Period, there were six (6) Complaints of abuse of minors and vulnerable adults against six (6) Former Clerics, and two (2) Complaints against two (2) current Clerics, one (1) of whom could not be fully identified by the Complainant. Outside counsel reported all of these cases to the appropriate law enforcement/prosecutive agency as required by this *Commitment* and reflected in *Table A.6 Reports to Law Enforcement* below.²⁴

²³ If a complainant advises the VAC that he or she does not want to contact law enforcement, the VAC notes that in her daily activity sheets; however, the Diocese follows all New York law, *Social Services Article 6, T. 6, S. 413*, <http://public.leginfo.state.ny.us>, and diocesan policy, *Policy and Procedures for the Protection of Children, Young People and Vulnerable Adults*, revised October 2022, regarding mandatory reporting of allegations of sexual abuse of minors.

²⁴ Two (2) related reports made to the VAC regarding the behavior of a Cleric (Cleric C) were determined not to constitute abuse or grooming and, therefore, were not reported to law enforcement. (*See Section III, Audit Results, Commitment A.7 Victim Assistance Coordinator.*)

TABLE A.6: REPORTS TO LAW ENFORCEMENT

	Former Cleric	Status of Accused	Agency/Date of Report
1	Biesinger, Robert	Deceased 2012	Erie County 9.3.2024
2	Higgins, Grant	Deceased 2016	Erie County 9.10.2024
3	Ingalls, Fred	In Priest Supervision Program since 2021	Genesee County 3.22.2024
4	Keppeler, Richard	Deceased 2011	Genesee County 3.22.2024
5	Schuster, Joseph A	Deceased 2007	Niagara County 4.30.2024
6	Former Cleric A	Deceased 1983	Erie County 9.23.2024
	Cleric	Status of Accused	Agency/Date of Report
1	Cleric A	Allegation determined to be “Manifestly False and Frivolous” Removed from ministry in 2023 regarding allegation of misconduct with an adult; Cleric remains removed from ministry following 2023 report of adult abuse	Erie County 8.12.2024
2	Cleric B	Allegation determined to be “Manifestly False and Frivolous”; Complainant could not fully identify Cleric	Erie County 8.12.2024

COMMITMENT A.7 – VICTIM ASSISTANCE COORDINATOR

Upon receipt of a Complaint, if a written report has not been previously prepared, the Victim Assistance Coordinator shall interview the complainant, if the Complaint identifies the complainant, within ten days of the Complaint's receipt, subject to complainant cooperation and availability.

The Victim Assistance Coordinator shall then prepare a written report of the Complaint and will provide this written report to the Bishop and Vicar for Clergy within ten days of completing the complainant interview.

In Compliance

During the Audit Period, the VAC prepared six (6) separate written reports for Complaints received by the VAC process alleging sexual abuse of a minor in which the complainant was identified. The Auditor confirmed that for each of these written reports, the VAC interviewed the complainant within ten (10) days of receiving the Complaint and provided the written reports to the Bishop, Vicar for Clergy, the CPPC, and the Diocese's outside counsel within ten (10) days of completing the complainant interviews.

The Auditor physically reviewed and inspected the six (6) separate written reports prepared by the VAC and determined that the VAC created the written reports, they were electronically transmitted to the Bishop, Vicar for Clergy, the CPPC, and the Diocese's outside counsel, and that the written reports prepared were noted in the VAC's "daily activity sheet."²⁵ The Auditor also conducted interviews with the CPPC and outside counsel regarding the written reports prepared by the VAC. The Auditor determined that the written reports were prepared utilizing the "Complaint of Abuse to the Diocese of Buffalo" template, as articulated in the Diocese of Buffalo's *Policy and Procedures*.

The six (6) written reports prepared by the VAC are summarized as follows:²⁶

²⁵The VAC utilizes a hard-copy binder, "daily activity sheets," where she manually records notes, conversations, time and billing, and other VAC-related activities for each day. This is consistent with the process utilized by the VAC in the previous audit period. During the Auditor's on-site visit and subsequent follow-up with the VAC, the Auditor reviewed, examined, and discussed with the VAC 100% of the information recorded on the VAC's daily activity sheets for the Audit period.

²⁶As noted in Executive Summary *Table 1*, the Diocese received six (6) Complaints of abuse of minors and vulnerable adults made against six (6) Former Clerics during the Audit Period. The three (3) Complaints against Former Clerics Higgins, Biesinger, and Former Cleric A were received by the VAC and the VAC prepared written reports as reflected in *Table A.7*. The three (3) Complaints against Former Clerics Ingalls, Keppeler, and Schuster were received directly by the Diocese's outside counsel, rather than by the VAC, therefore the VAC was not required to prepare separate written reports for these Complaints. Also, as noted in Executive Summary *Table 2*, there were four (4) Complaints received against three (3) current Clerics herein Cleric A, Cleric B, and Cleric C. All four (4) of these Complaints were received by the VAC and the VAC prepared written reports for each Complaint as noted in *Table A.7*.

TABLE A.7: REPORTS PREPARED BY THE VICTIM ASSISTANCE COORDINATOR (VAC)

Report	Cleric, Former Cleric	Complaint Received by VAC	Complainant Interview by VAC	Report prepared by VAC	VAC provided report to Vicar for Clergy
1 ²⁷	Cleric A Cleric B	8.7.2024	8.8.2024	8.8.2024	8.12.2024
2 ²⁸	Cleric C	11.7.2024	11.7.2024 - 11.12.2024	11.13.2024	11.14.2024
3 ²⁹	Cleric C	11.12.2024	11.12.2024	11.13.2024	11.14.2024
4	Higgins, Grant	8.30.2024	8.30.2024 - 9.6.2024	9.6.2024	9.9.2024
5	Biesinger, Robert	8.30.2024	8.30.2024	8.30.2024	9.2.2024
6	Former Cleric A	9.11.2024	9.12.2024 - 9.19.2024	9.20.2024	9.23.24

²⁷ One (1) victim/complainant made one (1) Complaint against Cleric A and one (1) Complaint against Cleric B at the same time. The VAC prepared one (1) Report containing both Complaints.

²⁸ One (1) witness made a report of behavior by Cleric C and the VAC prepared a written Report regarding naming Cleric C.

²⁹ A second witness made a report of the same behavior by Cleric C, as reported by the first witness (See footnote 28.). The VAC prepared a second, separate written Report naming Cleric C.

PROCESS FOR HANDLING INITIAL INQUIRIES

COMMITMENT A.8 – VICAR FOR CLERGY AND INITIAL INQUIRIES

The Diocese has appointed a Vicar for Clergy who will conduct, or appoint a specific individual to conduct, an initial inquiry of any Complaint other than (a) Religious Order Allegation or (b) a Complaint made against a Former Cleric.

The initial inquiry will determine whether a Complaint has a semblance of truth, that is, it is not “manifestly false or frivolous”.

When an initial inquiry results in a determination that the Complaint is manifestly false or frivolous, the Vicar for Clergy or his designee will generate a written memorandum to document the basis for that conclusion. That memorandum will be provided to the Bishop and the IRB for review and will be added to the personnel record for all Personnel identified in the Complaint. See OAG Complaint, Prayer for Relief ¶ 1(i).

The initial inquiry shall be completed within no more than ten business days from when the Vicar for Clergy or his designee receives a written report of the Complaint, unless there are extenuating circumstances, which will be documented.

In Compliance

The Vicar for Clergy was responsible for conducting the initial inquiries of Clerics accused of the sexual abuse of a minor or vulnerable adult for the entire Audit Period. This is consistent with the previous Audit Period.

During the Audit Period the Vicar for Clergy conducted initial inquiries of one (1) Complaint against Cleric A, one (1) Complaint against Cleric B and two (2) related reports of behavior against Cleric C. The Vicar for Clergy found all Complaints against the three (3) Clerics to be manifestly false and frivolous.

All initial inquiries were completed within ten (10) business days from when the Vicar for Clergy received the written report of the Complaint. The Vicar for Clergy generated a written memorandum documenting the basis for his conclusions for each Complaint and forwarded the memoranda to the IRB, the Bishop and the personnel file of the accused.

There were no delays in conducting the Initial Inquiries, therefore it was not necessary for the Vicar for Clergy to identify and document any “extenuating circumstances”.

The Vicar for Clergy also received one (1) Complaint each against Former Clerics Fred Ingalls, Joseph A. Schuster, Richard Keppeler, Robert Biesinger, J. Grant Higgins, S.S.J., and Former Cleric A. Notwithstanding that initial inquiries are not required by the *SFO* regarding Complaints made against Former Clerics, the Vicar for Clergy forwarded these six (6) Complaints to the IRB, the Bishop and the personnel file of the accused. (See *Section I, Executive Summary*,

Tables 1 and 2.)

TABLE A.8: VICAR FOR CLERGY (VC) INITIAL INQUIRIES – COMPLAINTS AGAINST CLERICS³⁰

Cleric	Transmitted to Vicar for Clergy	Initial Inquiry Initiated	Initial Inquiry Completed	Initial Inquiry Result	VC Memo to IRB	VC Memo to Bishop	VC Memo to Personnel Files
Cleric A	8.12.24	8.13.24	8.26.24	False and Frivolous	8.26.24	8.26.24	8.26.24
Cleric B	8.12.24	8.13.24	8.26.24	False and Frivolous	8.26.24	8.26.24	8.26.24
Cleric C	11.14.24	11.14.24	11.26.24	Behavior does not constitute abuse or grooming	11.24.24	11.27.24	11.29.24
Cleric C	11.14.24	11.14.24	11.26.24	Behavior does not constitute abuse or grooming	11.24.24	11.27.24	11.29.24

³⁰ The VAC received similar information from two (2) individuals regarding Cleric C’s behavior and prepared two (2) separate reports for the Vicar for Clergy.

PROCESS FOR INVESTIGATING REFERRED COMPLAINTS

COMMITMENT A.9 – APPOINTMENT OF INDEPENDENT INVESTIGATOR

If a Complaint, other than (a) a Religious Order Allegation or (b) a Complaint made against a Former Cleric, proceeds past the initial inquiry, the Complaint shall be referred expeditiously to the IRB, which will then appoint an independent investigator to investigate the Complaint.

The appointment of an independent investigator will be made in no more than ten business days after the Complaint is referred to the IRB. The investigator will be directed to complete the investigation within forty-five days of his or her appointment, unless circumstances dictate the need for more time to complete the investigation; these circumstances shall be documented in the investigator's report.

The independent investigator shall

- (a) be a person with experience conducting investigations;
- (b) certify, before each investigation, that, other than his or her investigative role, he or she lacks any material familial, personal, financial, or employment relationship with the Diocese, the accused Cleric, or the complainant.

At the conclusion of the investigation, the investigator shall prepare a written report of the findings of the independent investigation—including the process and sources of information for the investigation—and submit the written report to the IRB. See OAG Complaint, Prayer for Relief ¶ 1(ii).

In Compliance

Commitment A.9 is applicable only for a Complaint received against a Cleric that has proceeded past initial inquiry. As described in *Section III, Audit Results, Commitment A.8*, none of the Complaints received against a Cleric proceeded past the initial inquiry. Therefore, the appointment of an independent investigator was not required for any of those Complaints.

COMMITMENT A.10 – COMPLAINTS AGAINST FORMER CLERIC TO IRB

A Complaint against a Former Cleric shall be referred expeditiously to the IRB, which shall then determine whether to appoint an independent investigator to investigate the Complaint. In making that determination, the IRB shall consider whether

- (a) the allegations in the Complaint implicate Personnel in addition to the Former Cleric, including by alleging that such Personnel failed to monitor the Former Cleric or failed to adequately respond to allegations of abuse by that Former Cleric or
- (b) the investigation is likely to provide material information that would improve the Governing Policies.

The IRB may also, in its discretion, consider other factors in making this determination. In the event that the IRB determines that an investigator should be appointed, the provisions set forth in Part II(A), Paragraph 9 of this Stipulated Final Order concerning the conduct of the investigation shall apply, but the provisions in that Paragraph for the timing of the appointment of an investigator shall not apply.

In such an instance, the investigator need not be appointed within ten business days of when a Complaint is referred to the IRB but shall instead be appointed by the IRB within a reasonable time after the IRB determines that an investigator should be appointed.

In Compliance

As indicated in *Section I, Executive Summary, Table 1*, and in *Table A.10*, below, the Diocese received six (6) Complaints of abuse of minors and vulnerable adults against six (6) Former Clerics. All Complaints were alleged to have occurred at various times between 1966 and 1985. These Complaints were expeditiously referred to the IRB.

The Auditor confirmed, through interviews with the IRB Chair, Vicar for Clergy and outside counsel, and review of IRB records, that the IRB declined to appoint independent investigators in the three (3) cases involving Former Clerics Fred Ingalls, Richard Keppeler, and Joseph Schuster.

The IRB appointed an independent investigator in one (1) of the cases, i.e. Former Cleric A, prior to conducting their formal review of the Complaint made against him. The IRB intends to review the allegations against Former Clerics Robert Biesinger and J. Grant Higgins, S.S.J., at its next meeting which is scheduled to take place during the Third Audit Period.

**TABLE A.10: IRB INDEPENDENT INVESTIGATOR APPOINTMENTS –
COMPLAINTS V. FORMER CLERICS**

	Former Cleric	Status of Accused	Year(s) of Alleged Abuse	IRB Review re Investigative Decision
1	Biesinger, Robert	Deceased 2012	1970	To be determined at next IRB Meeting scheduled during Third Audit Period
2	Higgins, J. Grant S.S.J.	Deceased 2016	1978	To be determined at next IRB Meeting scheduled during Third Audit Period
3	Ingalls, Fred	In Priest Supervision Program since 2021	1975-1977/1978	IRB declined to appoint investigator at 5.1.2024 Meeting
4	Keppeler, Richard	Deceased 2011	1978	IRB Declined to appoint investigator at 5.1.2024 Meeting
5	Schuster, Joseph A.	Deceased 2007	1984-1985	IRB Declined to appoint investigator at 5.1.2024 Meeting
6	Former Cleric A	Deceased 1983	1966-1971	IRB appointed investigator 10.3.2024; Report to be considered at next IRB Meeting scheduled during Third Audit Period

COMMITMENT A.11 – ADMINISTRATIVE LEAVE

For a Complaint against a Cleric, who is not a Former Cleric or a member of a religious order, that is deemed by the Bishop or the Vicar for Clergy to be serious in accordance with Part III, “Initial Inquiry,” of the Policy and Procedures, attached hereto as Exhibit C, the accused will be relieved of responsibilities and placed on administrative leave, pending the outcome of the investigation.

The relief from administrative responsibilities shall be recorded in a decree issued by the Bishop, which shall include restrictions that, during the pendency of the investigation, the accused Cleric cannot present himself as a priest or deacon or, in the case of a priest, reside in the parish he serves at the time the Complaint is made or where the alleged abuse is alleged to have occurred.

The Vicar for Clergy shall supervise the Cleric’s compliance with this decree. See OAG Complaint, Prayer for Relief ¶ 1(iii).

In accordance with the Diocese’s current practice, the Diocese shall report on its website the determination to place the Cleric on administrative leave pending the investigation, without any implication as to the truth or falsity of the Complaint.

Notwithstanding this Paragraph 11, the Bishop shall have the discretion not to place a Cleric on administrative leave if the Complaint is submitted anonymously and does not reference at least one person (whether it be the alleged victim, a non-victim complainant, or someone else) who can corroborate the alleged abuse;

(I)n such cases, the Bishop shall document his decision not to place the accused on administrative leave pending investigation of the Complaint and his reason(s) for that decision.

A copy of that record shall be placed in the personnel file for all Personnel identified in the Complaint.

In Compliance

The Auditor confirmed, through interviews and document reviews, that the Vicar for Clergy conducted four (4) initial inquiries of Complaints or reports regarding three (3) Clerics during the Audit Period. The Vicar for Clergy did not place any of these Clerics on Administrative Leave since Cleric A had been placed, and remained on, Administrative Leave during the previous Audit Period; Cleric B could not be identified; and the two reports received concerning Cleric C’s behavior were immediately determined not to constitute abuse or grooming³¹.

³¹ See “Executive Summary Table 2: Complaints/Reports Received Against Clerics During Audit Period” and “Table A.8: Vicar for Clergy (VC) Initial Inquiries – Complaints Against Clerics”.

The Diocese did not receive any anonymous Complaints during the Audit Period, therefore it was not necessary for the Bishop to use his discretion to place, or not to place, any of the accused Clerics on administrative leave.

THE IRB PROCESS

COMMITMENT A.12 – INDEPENDENT DIOCESAN REVIEW BOARD (“IRB”)

The IRB shall consist of at least five members appointed by the Bishop, a majority of whom must be lay persons who are not employed by the Diocese, and at least one member of the IRB must be a person with expertise in the treatment of sexual abuse of a child. Each IRB member is appointed by the Bishop for a five-year term.

In Compliance

There were nine (9) members of the IRB during the Audit Period. The majority of the members are lay persons not in the employ of the Diocese. There is one (1) Cleric of the Diocese who serves as a member of the IRB, and one (1) member who has experience in the treatment of sexual abuse of children. Letters of appointment for each member confirmed that he/she was appointed by a Diocesan Bishop for a five-year term.

COMMITMENT A.13 – IRB ASSESSMENT

All Complaints shall be reported to the IRB.

When a Complaint is investigated, in accordance with the process set out in Paragraphs 9 and 10, above, the IRB shall make an independent assessment of the Complaint, including the results of the independent investigations presented to the IRB.

The IRB shall submit a written recommendation to the Bishop, which shall set out the basis for the IRB's recommendation as to whether a Complaint brought before it should be found substantiated or unsubstantiated; that written recommendation may refer to or rely upon the independent investigator's written report.

The IRB shall recommend that the Bishop find a Complaint substantiated when the IRB determines, on the basis of the totality of facts, circumstances, documents, and any testimony or in-person statements presented to the IRB, that it is more likely than not that the alleged abuse occurred.

The IRB's written recommendation to the Bishop shall indicate whether the IRB members are unanimous in support of the IRB's recommendation. See OAG Complaint, Prayer for Relief ¶ 1(iv).

In Compliance

For the reasons described below, the requirements contained in *Commitment A.13* are not applicable to the Complaints received by the Diocese during this Audit Period. The Diocese is in compliance with *Commitment A.13*.

As noted in *Section III, Audit Results, Commitment A.9, Appointment of Independent Investigator*, this *Commitment* applies to allegations made against Clerics whose respective Complaints have proceeded past the initial inquiry. The Complaints and reports against Clerics A, B, and C did not proceed past the initial inquiry. As such, the appointment of an independent investigator, including preparing a written report was not required.

As noted in *Section III, Audit Results, Commitment A.10*, the IRB decided not to appoint an independent investigator regarding the Complaints received against Former Clerics Robert Biesinger, J. Grant Higgins, S.S.J., Fred Ingalls, Richard Keppeler and Joseph Schuster during the Audit Period. The IRB did appoint an independent investigator to investigate the Complaint against Former Cleric A, and the IRB intends to consider the results of the investigation at its next meeting planned to be held during the Third Audit Period.

COMMITMENT A.14 – IRB RECOMMENDATIONS AND NEXT STEPS

As required by the Policy & Procedures, any recommendation by the IRB that a Complaint should be found substantiated shall be publicized on the Diocese’s website.

When the Bishop accepts that recommendation, the accused’s name will be added to the list of Priests With Substantiated Claims of Abuse and, when the accused is a Cleric in ministry within the Diocese, announced in the parish where the Cleric is assigned and any other institution where the Cleric was assigned.

The Diocese shall similarly publicize on its website all disciplinary actions taken as a result of an investigation, a subsequent canonical trial, or a DDF referral and, where applicable, announce such disciplinary action in the parish and any other institution where the accused Cleric was assigned. See OAG Complaint, Prayer for Relief ¶ 1(v), (vii).

In Compliance

During the Audit Period, there were no recommendations by the IRB that a Complaint against a Cleric should be found substantiated and subsequently publicized on the Diocese’s website. The requirements of *Commitment A.14* were not applicable in this Audit Period. The Diocese is in Compliance with this *Commitment*.

THE PROCESS FOR REFERRAL TO THE DDF

COMMITMENT A.15 – BISHOP’S DETERMINATION OF REFERRAL

Within four weeks after reviewing a recommendation from the IRB, the Bishop shall determine whether to refer a Complaint to the DDF and, when the Bishop has determined that such a referral is warranted, the DDF shall be notified within ten weeks of the Bishop’s determination to refer a Complaint to the DDF, unless circumstances dictate the need for more time to complete the referral; these circumstances shall be documented. See OAG Complaint, Prayer for Relief ¶ 1(vi).

In Compliance

As noted in *Section III, Audit Results, Commitment A.13 IRB Assessment*, and *Commitment A.14, IRB Recommendations and Next Steps*, there were no recommendations from the IRB to the Bishop during this Audit Period. The requirements of *Commitment A.15* were not applicable during the Audit Period. The Diocese is in compliance with this *Commitment*.

COMMITMENT A.16 – BISHOP’S DISAGREEMENT WITH IRB RECOMMENDATION

In the event that the Bishop disagrees with the IRB’s recommendations, the Bishop shall issue a written response to the IRB that states the basis for his determination. In such cases

- (a) the Bishop shall also consider whether to request that additional investigation should be conducted and, if so, whether any decree of administrative leave imposed on the accused should remain in place pending the completion of any such additional investigation and
- (b) copies of the Bishop’s written response to the IRB shall be provided to (i) the Vicar for Clergy and (ii) the Auditor, during the Auditor’s term as set out in The Audit of the Diocese’s Compliance with the Commitments below.

In Compliance

The Auditor confirmed that there were no instances during the Audit Period in which the Bishop of Buffalo disagreed with the IRB’s recommendation. Therefore, the Bishop was not required by this Commitment to provide written responses to the IRB, Vicar for Clergy, and the Auditor. The Diocese is in compliance with this *Commitment*.

MONITORING

COMMITMENT A.17 – PRIEST SUPERVISION PROGRAM (PSP)

If the Bishop determines that a referral to the DDF is warranted because an individual Complaint has been substantiated, the Bishop shall apply precautionary measures to ensure that the public will be protected from abuse pending review by the DDF or the outcome of any subsequent canonical trial. These measures are recorded in the Priest Supervision Program, attached hereto as Exhibit B.

Pursuant to the Priest Supervision Program, the Diocese shall appoint an independent individual with experience in the field of law enforcement (the “Monitor”) to develop the individual monitoring plans for Clerics against whom a Complaint has been deemed substantiated.

The Monitor shall certify, before monitoring a Cleric, that, other than his or her monitoring role, he or she lacks any material familial, personal, financial, or employment relationship with the Diocese or accused Cleric.

For those Clerics who fail to cooperate or comply with the monitoring program after receiving a written warning, the Bishop shall consider withholding applicable pension payments pursuant to the terms of the Diocese’s pension plan.

The Diocese has amended the terms of its pension plan to give the Bishop the discretion to take such action. See OAG Complaint, Prayer for Relief ¶ 1(viii).

In Compliance

The Auditor confirmed, through interviews, document reviews and visits with the participants in the Priest Supervision Program, that the Diocese is in compliance with *Commitment A.17* as described below.³²

Appointment of a Monitor of the *Priest Supervision Program (PSP)*. In April 2021, the Diocese appointed a retired U.S. probation officer who specialized in the intensive supervision of convicted offenders as Monitor for the PSP (“Monitor”). The Monitor has developed individualized supervision plans for each man who participates in the program and certified in writing that she has no material familial, personal, financial, or employment relationship with the Diocese or the accused Cleric.

Participants in the *Priest Supervision Program*. The Monitor maintains complete and accurate records of all dealings with the men who participate in the PSP. She makes unannounced visits to their homes approximately every thirty (30) days to make certain they are following the

³²See Appendix B, “Materials Reviewed and Evidence Relied Upon - By *Commitment, Commitment A.17*”.

requirements set forth in their respective supervision plans and checks on their health and welfare.

Former Clerics in the PSP are required to maintain a monthly log of their activities and contacts. The Monitor collects the logs and discusses the activities and contacts with the supervised Former Cleric. The Monitor verifies the entries on the logs. If any problems are encountered, the Monitor has direct access to the Vicar for Clergy.

There are currently eleven (11) Former Clerics participating in the PSP as a result of substantiated complaints of abuse of a minor against them. One (1) Former Cleric who previously declined to participate in the PSP, agreed to participate in the program during the Audit Period and was subsequently visited and interviewed by the Auditor. As in the previous Audit Period, all the program participants expressed respect for the Monitor and considered her to be a strict, but fair, person. The Auditor confirmed that all participants understood the restrictions and expectations set forth in their individualized Supervision Plans.

Non-participants in the *Priest Supervision Program*. There are seven (7) Former Clerics who have been removed from ministry because of a credible allegation(s) of abuse of a minor made against them and who have declined to participate in the PSP (“non-participants”).

The Bishop of Buffalo had previously directed that non-participants in the PSP would not receive pension payments from the Diocese. The Diocese provided financial records to the Auditor confirming that none of these men, nor the two (2) non-participants who died during the audit Period, receives a pension payment from the Diocese.

COMMITMENT A.18 – MANDATORY PROHIBITIONS PENDING RESULTS OF DDF REVIEW OR CANONICAL TRIAL

According to the Priest Supervision Program, in all cases where the Bishop has determined that a Complaint against a Cleric has been substantiated, that Cleric shall agree to the following mandatory prohibitions as part of his individual monitoring plan, pending review by the DDF or the outcome of any subsequent canonical trial:

- (a) the Cleric shall be prohibited from exercising priestly ministry in all forms, including public celebration of the mass and hearing confession;
- (b) the Cleric shall be prohibited from publicly holding himself out as a Cleric by, for example, wearing the Roman collar or clerical garb or being referred to as “Father,” “Reverend,” “Monsignor,” “Deacon,” or other ecclesiastical title;
- (c) the Cleric shall be prohibited from providing spiritual direction, pastoral care, counseling, and all other forms of ministry that may be provided by lay persons;
- (d) the Cleric shall be prohibited from viewing, downloading, or otherwise possessing pornography or sexually explicit materials of any kind;
- (e) the Cleric shall be prohibited from attending any place that features sexual performance such as a strip club or “adult bookstore”; and
- (f) the Cleric shall be prohibited from maintaining a personal post office box.

In Compliance

The Auditor reviewed the individual monitoring plans for each of the eleven (11) Former Clerics participating in the PSP, i.e., men whom a Bishop had deemed to be credibly accused of sexual abuse of a minor or vulnerable adult, and found that the prohibitions delineated in *Commitment A.18* were included in each man’s monitoring plan. All Former Clerics participating in the PSP acknowledged, by signing his individual monitoring plan, that he agreed to follow the mandatory prohibitions therein.³³

³³ Clerics with substantiated allegations of abuse who refused to participate in the PSP and be monitored no longer receive pensions or benefits from the Diocese. (See also *Commitment A.17, Priest Supervision Program.*)

COMMITMENT A.19 – OFFER OF THERAPEUTIC PROFESSIONAL ASSISTANCE

In all cases where the Bishop has determined that a Complaint against a Cleric has been substantiated, the Diocese agrees to continue to offer the Cleric therapeutic professional assistance.

In Compliance

The Auditor confirmed, through interviews with the Vicar for Clergy and the Bishop's Delegate for Priestly Life and Care, and reviews of the personnel records of the PSP participants and non-participants, that the Diocese has continued to offer these men therapeutic professional assistance.³⁴ These offers are made by the PSP Monitor during her monthly visits with monitored priests, and by the Bishop's Delegate for Priestly Life and Care or the Vicar for Clergy during visits or contacts with the Clerics/Former Clerics. The offers for therapeutic assistance are documented in the men's personnel files.³⁵

³⁴ The Auditor notes that *Commitment A.19* refers only to Clerics; however, the *SFO* definition for a "Former Cleric" includes "individuals...included in the list of *Priests With Substantiated Claims of Abuse* published on the Diocese's website."

³⁵ See Appendix B, "Materials Reviewed and Evidence Relied Upon - By *Commitment, Commitment A.19*".

TRANSFERS OR NEW ASSIGNMENTS OF ACCUSED CLERICS

COMMITMENT A.20 – PROHIBITIONS OF AND REQUIREMENTS FOR CLERICS WITH SUBSTANTIATED CLAIMS & REQUIREMENTS FOR VISITING CLERICS

In accordance with section IV of the Policy and Procedures concerning “Transfers and New Assignments,” the Diocese agrees that it will continue to abide by

- (a) the prohibition against the transfer of Clerics as to whom a Complaint has been substantiated to another diocese, eparchy, or religious province for a ministerial assignment or to a new assignment within the Diocese and
- (b) the requirement that, for Clerics visiting the Diocese, it obtain all relevant information regarding the background of the Cleric, including any past acts of sexual abuse by the visiting Cleric.

In addition, when changing the residence of a Cleric as to whom a Complaint has been substantiated to another diocese, the Diocese shall send to the bishop of the proposed place of residence any and all information concerning the Complaint and its resolution and any other information indicating that the Cleric has been or may be a danger to minors.

In Compliance

Prohibition Against the Transfer of Clerics with Substantiated Complaints of Abuse.

The Auditor determined that no Clerics with substantiated claims of abuse had been transferred to a new assignment within the Diocese or to another Diocese or Religious Order during the Audit Period by: comparing the lists of new assignments of Clerics made by the Diocese of Buffalo to staff the recently organized “Parish Families” with the Diocese’s lists of *Diocesan Priests with Substantiated Claims of Abuse* and *Priests Placed on Administrative Leave*; conducting open-source searches and inquiries of Diocesan staff; and obtaining a Management Letter affirming that there were no transfers of incardinated priests outside of the Diocese of Buffalo during the Audit Period. The Auditor also reviewed one hundred percent (100%) of the evidence and documentation (i.e. initial inquiry and IRB documentation, and relevant personnel files of Clerics with substantiated claims).

Information Regarding Visiting Clerics. The Diocese of Buffalo requests and records information pertaining to visiting Clerics (including Religious Order and international Clerics) from the visiting Cleric’s respective diocese or Religious Order, regardless of the purpose or length of visit. The Diocese of Buffalo requires the other diocese(s) and Religious Order(s) to provide relevant background information of the proposed visiting Cleric, and to advise of any past acts of sexual abuse committed by the Cleric in a “letter of good standing” (“LOGS”). The Diocese uses

a model letter of suitability or good standing from the U.S. Conference of Catholic Bishops in this process. The Chancellor, Vicar General, and the Safe Environment Coordinator collaborate in the processes for receiving and reviewing the LOGS for visiting Clerics.

To support the assessment of compliance, the Auditor obtained and reviewed the list of “Visiting Clergy” covering the Audit Period. Based on interviews with the Chancellor, Vicar General, and the Safe Environment Coordinator, and an understanding of the process for approving the visits of non-Diocesan Clerics, the Auditor selected and reviewed a representative sample of LOGS received by the Diocese during the Audit Period for visiting Clerics in advance of the Cleric’s intended visit. The results of the Auditor’s testing confirmed the Diocese’s Compliance with the requirement that, for Clerics visiting the Diocese, it obtained all relevant information regarding the Cleric’s background, including any past acts of sexual abuse.

COMMITMENT A.21 – NEW ASSIGNMENT, TRANSFER, OR CHANGE IN RESIDENCE FOR ALL CLERICS

When a Cleric is proposed for a

- (a) new assignment or transfer;
- (b) residence in another diocese or residence in a country other than the United States; or
- (c) residence in a community of a religious institute

the Bishop shall forward to the bishop or religious superior of the proposed new assignment or residence: an accurate and complete report of information about any act of sexual abuse concerning the Cleric, including information about any Complaint and its status or any other information indicating that the Cleric has been or may be a danger to minors.

In Compliance

The Auditor determined that no Clerics with substantiated claims of abuse³⁶ had been proposed for: a new assignment or transfer; residence in another diocese or residence in a country other than the United States; or residence in a community of a religious institute. Therefore, it was not necessary for the Bishop to forward to another bishop or a religious superior any report of information regarding any act of sexual abuse concerning the Cleric as articulated in *Commitment A.21*. This was determined by the Auditor’s review of: the Diocese’s list of new assignments of Clerics made during the Audit Period; one-hundred percent (100%) of the evidence and documentation of relevant personnel files of Clerics with substantiated claims; the Management Representation Letter regarding the Diocese’s compliance with *Commitment A.21*, and interviews of diocesan personnel. (See *Section III, Audit Results, Commitment A.20 Prohibitions of and Requirements for Clerics with Substantiated Claims and Requirements for Visiting Clerics.*)

³⁶ The *SFO* defines Clerics or individuals included in the [Buffalo Diocese’s] list of *Priests With Substantiated Claims of Abuse* published on the Diocese’s website as “Former Clerics”. *SFO*, p. 6.

COMMITMENT A.22 – LETTERS OF GOOD STANDING FOR INCARDINATED CLERICS

In letters of suitability or of good standing for a Cleric incardinated in the Diocese, the Diocese will continue to state whether the Cleric is in compliance with the Diocese’s Safe Environment Program and whether there is anything in the Cleric’s background that makes him unsuitable to work with minors or vulnerable adults.

In Compliance

“Letters of suitability or good standing” (“LOGS”) are prepared by the Chancellor for incardinated diocesan Clerics who seek to perform ministerial activities or reside in a different diocese. The Diocese continues to use the model letter of suitability from the U.S. Conference of Catholic Bishops in this process. In preparing the LOGS, the Chancellor checks the VIRTUS^{®37} records to confirm that the Cleric has complied with the Diocese’s Safe Environment training requirements, and the Vicar General, Chancellor, or Vice Chancellor reviews the Cleric’s personnel file to determine if there is anything in the Cleric’s background that makes him unsuitable to work with minors or vulnerable adults. The results of these reviews are included in the LOGS.

The Chancellor transmits the LOGS to the bishop of the diocese where the Cleric intends to perform ministerial activities. The LOGS must also include the following information:

- (a) The name of the Cleric
- (b) Title “in good standing of the Diocese of Buffalo”
- (c) Current assignment within the Diocese of Buffalo
- (d) Dates of anticipated visit
- (e) Reason for the visit and any ministerial activity planned
- (f) Representation of the following statements:
 - i. “He is a person of good moral character and reputation.”
 - ii. “I [the Chancellor] know of nothing that would limit or disqualify him from priestly [diaconal, etc.] ministry.
 - iii. “He is in compliance with the requirements of our Safe Environment Program and I am unaware of anything in his background which would render him unsuitable to work with minor children and vulnerable adults.”

The Diocese issued one hundred and forty-three (143) LOGS during the Audit Period. Based on interviews with Diocesan personnel, Management Representation Letter, the Auditor’s understanding of the process for preparing and issuing LOGS, and the results of the Auditor’s sample testing, including the review of sample files, the Auditor determined that for the LOGS issued during the Audit Period, the Diocese continued to state whether the Cleric is in compliance

³⁷ (<https://www.virtusonline.org/virtus/>), a program and service of The National Catholic Risk Retention Group, Inc.

with the Diocese's Safe Environment Program and whether there is anything in the Cleric's background that makes him unsuitable to work with minors or vulnerable adults.

RELIGIOUS ORDERS

COMMITMENT A.23 – REQUIREMENTS FOR RELIGIOUS ORDER MEMBERS TO ABIDE BY CODE OF CONDUCT; PROCESS FOR ADDRESSING COMPLAINTS MADE AGAINST RELIGIOUS ORDER

All members of a religious order who work, teach, minister, or reside within the Diocese shall be required to agree to the Code of Conduct.

The Victim Assistance Coordinator of the Diocese and other means available to victims to report a Complaint against Personnel shall be available to report Religious Order Allegations.

The Diocese shall proceed as follows with respect to such Religious Order Allegations:

- (a) The Diocese shall report the Religious Order Allegation to the appropriate district attorney and to the applicable religious order when the religious order is not otherwise on notice of the allegation (through the filing of a civil lawsuit or otherwise).
- (b) The Vicar for Clergy will conduct or appoint a specific individual to conduct an initial inquiry into any Religious Order Allegation against a person who works, ministers, teaches, or resides within the Diocese at the time the allegation is made, in accordance with the procedure set out in Part II(A), Paragraph 8 of this Stipulated Final Order.
- (c) If an initial inquiry by the Vicar for Clergy or his designee of a Religious Order Allegation finds that the allegation is not manifestly false or frivolous, the Bishop shall, pending any investigation of the Religious Order Allegation by the pertinent religious order or district attorney,
 - (i) suspend the priestly faculties of the accused within the Diocese;
 - (ii) revoke all permission for the accused to provide or participate in any form of ministry within the Diocese, including teaching;
 - (iii) not allow the accused to live in a Diocesan parish; and
 - (iv) report on the Diocese's website that the accused's faculties have been suspended within the Diocese pending investigation by the pertinent religious order or district attorney without any implication as to the truth or falsity of the allegation.

Notwithstanding this Paragraph 23(c), the Bishop shall have the discretion not to take the steps recited in (i) through (iv), above, if the Complaint is submitted anonymously and does not reference at least one person (whether it be the alleged victim, a non-victim complainant, or someone else) who can corroborate the alleged abuse; in such cases, the Bishop shall

document his decision not to place the accused on administrative leave pending investigation of the Complaint and his reason(s) for that decision.

A copy of that record shall be placed in the personnel file for all Personnel identified in the Complaint.

In Compliance

Religious Order Members Required to Abide by the *Code of Conduct*. The Auditor confirmed that the Religious Order Clerics who work, teach, minister, or reside within the Diocese are required to agree to the *Code of Conduct*. This was confirmed through a review of documentation maintained by the Director of Safe Environment, the CPPC, the Vicar General, interviews with diocesan personnel, and a review of a representative sample of *Codes of Conduct* including Religious Orders as noted in *Section III, Audit Results, Commitment A.27 – Code of Conduct*.

Assistance by the Victim Assistance Coordinator to Religious Orders. The VAC and other reporting lines that are available to victims to report a Complaint against Diocesan Personnel continue to be available for reporting Religious Order allegations. (See *Section III, Audit Results, Commitment A.4 – Receiving Complaints*, and *Commitment A.28 – Continuation of Victim Assistance Coordinator Role*.)

Addressing Religious Order Allegations. There were no Complaints, or any type of allegations received by the Diocese of Buffalo Period against a Religious Order Cleric during the Audit Period. The directives of *Commitment A.23*, parts (a), (b), and (c), are not applicable to the Diocese's compliance with this *Commitment*.

RECORDKEEPING AND OTHER COMMITMENTS

COMMITMENT A.24 – REQUIRED WRITTEN RECORDS

The Diocese will maintain written records of the following steps taken in connection with the assessment and investigation of Complaints: any initial inquiry into whether the Complaint is manifestly false or frivolous, any determination by the Bishop regarding whether to place a Cleric on administrative leave pending an investigation of the Complaint, any ensuing investigation of the Complaint, any recommendation from the IRB as to whether the Complaint is substantiated or unsubstantiated, any determination by the Bishop or his designee concerning the IRB's recommendation, any referral to the DDF by the Bishop and the DDF's response, and the monitoring of Clerics in accordance with the Priest Supervision Program.

Complete copies of these records shall be provided for the Bishop's and the IRB's consideration in the event any new Complaint is later made regarding the same individual.

See OAG Complaint, Prayer for Relief ¶ 1(ix).

In Compliance

The Chancellor is responsible for ensuring that all related written records are properly maintained and secured in the Diocesan Archives – including those documents that memorialize the Diocese's steps taken in connection with the assessment and investigation of Complaints.

Through review of personnel files of accused Clerics and Former Clerics and interviews with the CPPC and the Vicar General, the Auditor confirmed that the records pertaining to findings of initial inquiries and the monitoring of Clerics in accordance with the *Priest Supervision Program* were appropriately created and maintained in accordance with *Commitment A.24* during the Audit Period.

The Bishop, the IRB Chair, the Chancellor/Child Protection Policy Coordinator, and the Diocese's outside counsel confirmed that the Bishop and the IRB were provided all prior records of men accused of the sexual abuse of minors or vulnerable adults during the Audit Period as needed to assist them in their investigation and assessment of Complaints.

Inasmuch as there was no instance during the Audit Period requiring: a determination by the Bishop regarding whether to place a Cleric on administrative leave pending an investigation of a Complaint; the Bishop's review of an investigation of a Complaint; an IRB recommendation regarding a substantiated or unsubstantiated Complaint; a subsequent determination by the Bishop concerning an IRB's recommendation; or a referral to the Dicastery for the Doctrine of the Faith (DDF) and the DDF's response; parts of *Commitment A.24* are not applicable to the Audit process. The Diocese is in Compliance with this *Commitment*.

COMMITMENT A.25 – WHISTLEBLOWER POLICY

The Diocese has adopted and will adhere to a whistleblower policy, in compliance with N-PCL section 715-b, which prohibits any intimidation, harassment, discrimination, retaliation, or adverse employment consequence against Personnel that, in good faith, reports any action or suspected action that is illegal or violates the Governing Policies.

This policy, attached hereto as Exhibit D, shall remain on the Diocese’s website. See OAG Complaint, Prayer for Relief ¶ 1(x).

In Compliance

The Auditor confirmed through interviews with the Vicar General and Chief Compliance Officer that the Diocese has adopted and continues to adhere to its *Whistleblower Policy* in compliance with N-PCL Section 715-b³⁸. The Vicar General, who is the Diocesan official responsible for oversight of the Whistleblower Policy, represented that the Diocese did not receive any “Whistleblower Complaints” during the Audit Period.

The Diocese’s *Whistleblower Policy* is included among the Diocese’s formal written policies and is fully displayed on the Diocese’s website.^{39 40}

³⁸ New York Consolidated Laws, Not-For-Profit Corporation Law - NPC § 715-b. Whistleblower policy.

³⁹ “Diocese of Buffalo – Whistleblower Policy.” *The Diocese of Buffalo*, 2020, https://www.buffalodiocese.org/wp-content/uploads/2021/05/Whistleblower-Policy_Revised-2021.pdf. Located in *Main Menu > Resources > For the Catholic Center > Documents & Resources – Human Resources, Policies*, <https://www.buffalodiocese.org/resources/catholic-center/>.

⁴⁰ See Appendix C – “Graphics for *Commitments A.4 – Receiving Complaints, A. 25 – Whistleblower Policy*, and *A.27 – Code of Conduct*”.

COMMITMENT A.26 – TRAINING PROGRAMS

The Diocese shall continue to institute all training programs provided for in the Charter, the Essential Norms, and the Policy & Procedures and shall maintain records of such programs.

See OAG Complaint, Prayer for Relief ¶ 1(xi).

In Compliance

The Auditor reviewed the records of the Safe Environment Program and Office pertaining to the delivery of training programs during the Audit Period and conducted several interviews with the Director of the Safe Environment Office. The Auditor determined that the Diocese continues to institute all training programs provided for in the *Charter*⁴¹, the *Essential Norms*⁴², and the Diocese of Buffalo’s *Policy and Procedures*, and that the Diocese maintains records of the content and implementation of those programs.

The Diocese established its Safe Environment Program and Office in 2003, at the time of its adoption of the *Charter*. The Director of the Safe Environment Office has extensive experience in the Diocese’s Safe Environment program. His primary function is to “establish and maintain programs that educate and promote the safety of youth and other vulnerable individuals (i.e. training programs) in the Diocese of Buffalo with particular focus on accountability and mandates required by the *Charter*.” The Director works with the 355 “Safe Environment Coordinators” located in each parish and school in the Diocese to deliver these training programs.

⁴¹ The “Charter” is the shortened name of the United States Conference of Catholic Bishops’ “Charter for the Protection of Children and Young People” that establishes standards within U.S. Catholic ministries for the prevention of abuse of minors and vulnerable adults.

⁴² The “Essential Norms” are Roman Catholic canon laws that are complementary to the “Charter”.

COMMITMENT A.27 – CODE OF CONDUCT

All Personnel shall continue to be made aware of the Code of Conduct (attached as Exhibit A to the *SFO*) and be required to agree to it.

The Diocese shall continue to publish the Code of Conduct on its website.

In Compliance

The *Code of Conduct* (“Code”) is a policy statement of the Diocese of Buffalo, which is incorporated as Appendix B of the Diocese’s *Policy and Procedures*. The *Code* describes appropriate and inappropriate behavior for all personnel who work with youth and vulnerable persons, and the disciplinary actions, such as the removal from one’s position, that may be administered for *Code* violations. Although the *Code* is dated January 17, 2017⁴³, Diocesan management represented that the *Code* includes all currently applicable guidelines, policies, and requirements for all Priests, Deacons, Pastoral Ministers, Administrators, Staff, and Volunteers who work with young people or vulnerable adults throughout the Diocese of Buffalo or in any of its parishes or schools.

Awareness and Agreement to the *Code of Conduct*. Parishes and local diocesan entities are responsible for ensuring that every Priest, Religious Order Cleric, Deacon, Pastoral Minister, Administrator, Staff, and Volunteer who works in the Diocese of Buffalo, including any of its parishes or schools, is aware of and agrees to comply with the *Code*. Through interviews with Diocesan Personnel, Management Representation, understanding the “awareness and agreement” process, reviewing the (VIRTUS[®]) program, which tracks the process for affected personnel, and testing a sample selection of *Codes of Conduct* including Clerics, Religious Orders, employees, and volunteers, the Auditor determined that the Diocese continues to make certain that all personnel are aware of, and agree to abide by, the *Code*.

Publishing the *Code of Conduct* on the Diocesan Website. The Auditor confirmed that the Diocese continued to publish the *Code of Conduct* on its website⁴⁴ throughout the audit period. The *Code* published on the website is identical to the *Code of Conduct* included as Appendix B in the Diocese of Buffalo’s *Policy and Procedures*.

⁴³ The *Code of Conduct* utilized by Diocese of Buffalo is the *Code* agreed to in the *SFO* and included therein as Exhibit B.

⁴⁴ See “*Code of Conduct* For Priests, Deacons, Pastoral Ministers, Administrators, Staff, and Volunteers.” *The Diocese of Buffalo*, <https://www.buffalodiocese.org/wp-content/uploads/2021/04/CodeofConduct.pdf>, and Appendix C: Graphics for *Commitments A.4, A.25, and A.27*.

COMMITMENT A.28 – CONTINUATION OF VICTIM ASSISTANCE COORDINATOR ROLE

The Diocese shall continue to fund the Victim Assistance Coordinator.

Victims shall be able to continue to make a Complaint or a Religious Order Allegation to the Victim Assistance Coordinator or through the Diocese’s website as discussed in Part II(A), Paragraph 4, above.

The Diocese agrees that the Victim Assistance Coordinator will continue to offer outreach to every person who has been the victim of sexual abuse by any Cleric. The outreach may include counseling, support groups, and other social services agreed upon by the victim and the Diocese.

The Diocese agrees that settlement agreements entered into between the Diocese and alleged victims shall not bind the parties to confidentiality unless the alleged victims request confidentiality and those requests are expressly stated in the settlement agreements.

In Compliance

The Diocese continues to fund the VAC position. The VAC is a licensed clinical social worker with a master’s degree in social work. She has functioned as the Diocese’s VAC since July 2016 and is an independent contractor who maintains a professional office separate from the Diocese.⁴⁵

The Auditor confirmed that victims were able to continue to make a Complaint or a Religious Order Allegation to the VAC or through the Diocese’s website.⁴⁶

The Auditor confirmed, through the VAC’s documentation of allegations received, that she continues to offer outreach to every person who has been the victim of sexual abuse by any Cleric.⁴⁷ The outreach offered includes counseling, support groups, and other social services agreed upon by the victim and the Diocese.

Currently, all Complaints that are received through the *Proof of Claims* process are being addressed through the bankruptcy court.⁴⁸ This was confirmed through interviews with Diocesan officials, outside counsel, court records, and media reports, and is consistent with the Diocese’s response to the external *Charter 2023 Compliance Audit* during the previous Audit Period.⁴⁹ There

⁴⁵See also “Audit Results”: *Commitment A.7 - Victim Assistance Coordinator* for details of the VAC’s role.

⁴⁶See also “Audit Results”: *Commitment A.4 – Receiving Complaints* and *Commitment A.25 – Whistleblower Policy* for further details regarding the process for victims to make Complaints, and Appendix C: Graphics for *Commitments A.4, A.25, and A.27*.

⁴⁷ The VAC also continues to offer outreach (support) to victims who make Complaints regarding Former Clerics.

⁴⁸ *In re Diocese of Buffalo, N.Y.* No 20-10322 (Bankr. W.D.N.Y).

⁴⁹ Safe Environment Office response to StoneBridge Business Partners external audit: Section 1, Article 3: “Not to

were no settlement agreements entered into between the Diocese and alleged victims during the Audit Period. However, once the bankruptcy process is completed, the Diocese will follow the provisions of the *SFO*, i.e. that any settlement agreements entered into between the Diocese and alleged victims shall not bind the parties to confidentiality unless the alleged victims request confidentiality and those requests are expressly stated in their settlement agreements.

enter into settlements which bind the parties to confidentiality.” *Memo from Safe Environment Coordinator, dated October 19, 2023.*

PROCESS FOR INVESTIGATING PENDING COMPLAINTS

COMMITMENT A.29 – INVESTIGATING PENDING COMPLAINTS

If not already undertaken in substance, the following process applies to the investigation of all Complaints pending as of the Effective Date that have proceeded past the “Initial Inquiry” set out in Part III of the Policy & Procedures, other than

- (a) a Religious Order Allegation or
- (b) a Complaint made against a Former Cleric:
 - (i) the IRB will, within a reasonable time after the Effective Date, appoint an Independent (“independent” as described in Part II(A), Paragraph 9) investigator to investigate;
 - (ii) the investigator will be directed to complete the investigation within forty-five days of the Effective Date, unless the investigator documents the need for a reasonable extension of time to complete the investigation; and
 - (iii) at the conclusion of the investigation, the investigator shall prepare a written report of the findings of the independent investigation— including the process and sources of information for the investigation— and submit the written report to the IRB; and
 - (iv) the Diocese shall adhere to Part II(A), Paragraphs 13 through 18.

In Compliance

At the time of the “effective date” of the *SFO*, December 2, 2022, the Diocese of Buffalo reported pending matters involving twenty-four (24) men that were past the “initial inquiry” stage. However, all these men are categorized as Former Clerics or members of a Religious Order, and this *Commitment* does not apply to them.⁵⁰

⁵⁰See *Commitment A.9 Appointment of Independent Investigator* pertaining to the appointment of an independent investigator to investigate Complaints received during the Audit Period made against men (Clerics) who were not Former Clerics or members of a Religious Order

V. INTERNAL CONTROLS AND RISK ENVIRONMENT

ASSESSMENT OF INTERNAL CONTROLS⁵¹

“Internal Control is a process affected by an entity’s oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the entity.”⁵²

The Auditor assessed the Diocese’s internal controls to the extent necessary to address the Audit objective of confirming the Diocese’s compliance with *SFO Commitments* regarding: policies, procedures, and practices; process for reporting Complaints; handling initial inquiries and investigating referred Complaints; the IRB process and referral to the DDF; monitoring process according to the PSP; transfers or new assignments; Religious Order allegations; recordkeeping and other *Commitments*; and process for investigating pending Complaints. The internal control components of Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring were determined to be significant to the objective of this Audit.

As specified in the “Compliance Audit Plan: Diocese of Buffalo Second Audit Period: December 3, 2023 – December 2, 2024”, the Auditor is to assess whether the Diocese of Buffalo has established effective internal controls to ensure compliance with the *Commitments*. **The Auditor determined that the Diocese of Buffalo has established effective internal controls to ensure compliance with the *Commitments*.**⁵³

This determination was made by the Auditor taking into consideration: the relative newness of the *Commitments* under Audit; the size, operation and complexity of the Diocese’s *Child Protection Program* and *Priest Supervision Program*; the documentation of processes and expectations of Management related to the *Commitments* in the Diocese’s *Policy & Procedures*, *Code of Conduct*, and the *Priest Supervision Program*; the operations, reporting, and compliance objectives of the Diocese related to the *Commitments*; and the results of testing compliance with the *Commitments*⁵⁴ to determine if any internal controls (i.e. processes documented in any of the aforementioned documents) were not being followed.

There were no deficiencies in internal controls deemed significant to the Audit Objectives which impacted the Diocese’s compliance with the *Commitments*. Therefore, a separate internal control letter is not applicable.⁵⁵

⁵¹ *GAO Yellow Book*, 8.39, 8.40, 8.49, 8.54, and 9.29 – 9.31.

⁵² *GAO Yellow Book*, 1.22(b).

⁵³ In the first Audit Period, the Auditor also determined that the Diocese of Buffalo had established effective internal controls to ensure compliance with the *Commitments* and a separate internal control letter was not applicable.

⁵⁴ See Appendix B: “Materials Reviewed and Evidence Relied Upon – By *Commitment*.”

⁵⁵ *SFO*, Part II.B.

AWARENESS OF POTENTIAL FOR FRAUD⁵⁶

Throughout the course of the Audit, the Auditor remained aware of the potential for the existence of fraud. No indication of fraud was noted by the Auditor which impacted the Diocese's compliance with the *Commitments*.

VI. INVESTIGATIONS OR LEGAL PROCEEDINGS

Based on inquiries of Diocesan personnel and outside Counsel and reviewing open-source material regarding the Diocese, the Auditor did not become aware of any ongoing investigations that impacted, or were relevant to, the Diocese's ability to comply with the *SFO Commitments* during the course of the Audit.

VII. AUDIT PROCESS AND METHODOLOGY⁵⁷

COMPLIANCE WITH GOVERNMENT AUDIT STANDARDS

As in the previous Audit Period, the Auditor used the standards found in the "U.S. Government Accountability Office's Government Audit Standards, GAO-21-368G, 2018 Revision, with Technical Update April 2021", commonly referred to as the "*GAO Yellow Book*" in conducting this Audit. In compliance with these standards, the Auditor planned this Audit in a manner to ensure sufficiency of appropriate evidence to support a reasonable basis for the Audit Results and Findings.

As required by *GAO Yellow Book* standards: "[The Auditor] conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that [the Auditor] plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. [The Auditor] believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objective."⁵⁸

As there were no changes in the *GAO Yellow Book* standards during this Audit Period, references to specific audit standards and practices contained in the previous Audit Report are also applicable to this Audit Report.⁵⁹

⁵⁶ *GAO Yellow Book*, 8.71, 8.72, 9.40, and 9.41.

⁵⁷ *GAO Yellow Book*, 8.135(a) and 9.10.

⁵⁸ *GAO Yellow Book*, 2.16, 2.17(a), 9.03, and 9.05.

⁵⁹ See "Compliance Audit of the Diocese of Buffalo, Audit Period: December 3, 2022 – December 2, 2023" for additional references to the *GAO Yellow Book* standards applicable to this Audit. https://www.buffalodiocese.org/wp-content/uploads/2024/06/Diocese-of-Buffalo_Independent-Audit-Report-for-Audit-Year-1_6.7.2024.pdf.

AUDIT RISK

The Audit’s process and methodology were based on the Auditor’s professional judgment⁶⁰ in addressing audit risk, i.e., “the possibility that the Auditor’s findings, conclusions, recommendations, or assurances may be improper or incomplete as a result of factors such as evidence that is not sufficient or appropriate, an inadequate audit process or intentional omissions or misleading information because of misrepresentation or fraud”⁶¹, and “to reduce that level of risk to an acceptably low level.”⁶²

EXTENT OF AUDIT PROCEDURES AND TASKS⁶³

The Audit procedures listed below were based on the Auditor’s professional judgment as to the amount and type of relevant information available that pertained to the *Commitments*.⁶⁴ The Auditor also considered the level of risk and significance of those matters and areas.⁶⁵

- **Inspection of Documents and Records.** The Auditor examined the Diocese’s documents and records associated with the stated criteria of the *Commitments*.⁶⁶
- **Observations.** The Auditor conducted “walkthroughs” of the supporting and supplemental processes employed by the Diocese to comply with the *Commitments*. The supplemental processes were the process flow chart,⁶⁷ and the Case Management System instituted in May 2023.
- **Inquiries and Interviews.** The Auditor interviewed senior Diocesan leaders, staff members, and outside parties; and reviewed open-source and social media information pertaining to allegations of abuse made against Clerics or Former Clerics of the Diocese.
- **External Confirmation, Recalculation, and Reperformance.** The Auditor considered the need for these procedures throughout the course of the Audit but deemed them unnecessary to the Audit.
- **Communications with the Diocese throughout the Audit Period.** The Auditor communicated regularly with Diocesan personnel during the Audit Period.

⁶⁰ *GAO Yellow Book*, 3.109.

⁶¹ *GAO Yellow Book*, 8.16.

⁶² *GAO Yellow Book*, 8.04.

⁶³ *GAO Yellow Book*, 8.135(b) and 9.21.

⁶⁴ *GAO Yellow Book*, 3.109.

⁶⁵ *GAO Yellow Book*, 8.16.

⁶⁶ See Appendix B: “Materials Reviewed and Evidence Relied Upon – By *Commitment*.”

⁶⁷ “Diocesan Sexual Abuse of a Minor by Cleric (Process Flowchart)”, undated, provided to Auditor November 23, 2022.

AUDIT EVIDENCE⁶⁸

Data Collection and Sampling. The Auditor was provided access to all documents, communications, and information regarding the matters subject to Audit.⁶⁹ The Auditor assessed that there were no limitations or uncertainties regarding the reliability or validity of evidence used to determine the Audit conclusions reported herein.⁷⁰

The Auditor reviewed one hundred percent (100%), rather than using sample selections, of the original or electronic copies of materials and audit evidence in assessing compliance with the *Commitments* involving Complaints, Initial Inquiries, Investigations, IRB Assessment & Recommendations, Bishop’s Determination of Referrals, Monitoring and the *Priest Supervision Program*. Details of these reviews are found in Appendix B, “Materials Reviewed and Evidence Relied Upon – By *Commitment*”.

The Auditor used sample selections in assessing compliance for three *Commitments*: *A.20 – Prohibitions of and Requirements For Clerics With Substantiated Claims and Requirements for Visiting Clerics*; *A.22 – Letters of Suitability*; and *A.27 – Code of Conduct* as described in the *Section III, Audit Results* and as detailed in Appendix B, “Materials Reviewed and Evidence Relied Upon – By *Commitment*”.

For these *Commitments*, the Auditor selected a representative sample of documents based on interviews with Diocesan personnel, review of evidence for the *Commitment*, and the Auditor’s understanding of the applicable processes. The Auditor considered the independent and combined levels of control risk, inherent risk, and detection risk in testing the samples for the related topic.⁷¹ The samples tested indicated no exceptions to the Auditor’s understanding of the Diocese’s compliance with the related *Commitment*; therefore, testing was not required to be expanded.

Materials Reviewed. Diocesan Staff and contractors were cooperative in providing access to relevant personnel and records. The materials reviewed included the following types of documents, communications, and information listed below. These materials are specifically explained in *Section III, Audit Results, Commitments A.1 – A.29*, and Appendix B, “Materials Reviewed and Evidence Relied Upon – By *Commitment*”.

- *Diocesan Policies and Procedures*
- *Diocesan Code of Conduct*
- Individual Priest Supervision Plans and Monitoring Reports for all *Priest Supervision Program* participants (See *Commitment A.17 Priest Supervision Program*)
- Information from the Diocese’s confidential, online portal for reporting allegations of

⁶⁸ *GAO Yellow Book*, 8.135(b), 9.13 and 9.14.

⁶⁹ *GAO Yellow Book*, 8.77, 8.78, 8.90, and 9.13.

⁷⁰ *GAO Yellow Book*, 8.108 – 8.110, 9.13 and 9.20.

⁷¹ *GAO Yellow Book*, 8.107.

abuse (See *Commitment A.4 Receiving Complaints*)

- Complaint intake logs and written reports documenting Complaints of sexual abuse allegations prepared and maintained by the Diocese’s Victim Assistance Coordinator (See *Commitment A.7 Victim Assistance Coordinator*)
- Documentation relating to all Complaints received during the Audit period
- Communications memorializing referrals and notifications of Complaints to appropriate law enforcement agencies (See *Commitment A.6 Reports to Law Enforcement*)
- Written reports, memoranda and emails documenting the steps and results of the initial inquiries conducted during the Audit period (See *Commitment A.8 Vicar for Clergy*)
- Financial records regarding withholding pensions and other financial benefits of accused Clerics who are not participating in the PSP (*Commitments A.17 Priest Supervision Program, and A.18 – Mandatory Prohibitions Pending Results of DDF Review or Canonical Trial*)
- Letters and documents regarding the transfer of Clerics and of new assignments (*Commitment A.21 New Assignment, Transfer or Changes in Residence for All Clerics*)
- VIRTUS® Training Records of the Safe Environment Programs (*Commitment A.26 Training Programs*)
- Personnel files of Clerics and Former Clerics accused of abuse of a minor or vulnerable adult during the Audit period regardless of when the alleged abuse occurred

Interviews. The Auditor conducted individual interviews with diocesan personnel about the subject area for which each was responsible, or involved in, to ensure that there was a consistent and complete understanding of the process for addressing Complaints.⁷² Frequently, information received from one individual was corroborated by interviewing another individual or by reviewing documentation related to another process under Audit. The persons interviewed appeared to speak candidly and without bias.⁷³ (See Appendix B: “Materials Reviewed and Evidence Relied Upon – By *Commitment*”.)

DOCUMENTATION OF AUDIT PROCEDURES

The Auditor documented in the Audit workpapers all activities related to planning, conducting, reporting, and reviewing the Audit.⁷⁴

⁷² *GAO Yellow Book*, 8.104(e) and 8.104(d).

⁷³ *GAO Yellow Book*, 8.16.

⁷⁴ *GAO Yellow Book*, 8.132 – 8.134 and 9.12.

NATURE OF CONFIDENTIAL OR SENSITIVE INFORMATION⁷⁵

In accordance with the *SFO*, the Auditor has maintained the confidentiality of any sensitive information, consistent with relevant professional standards, in this Audit Report. The Auditor has not included any personal identifying information about individual complainants, or other specific details from which the identity of an individual complainant could be ascertained.⁷⁶

VIII. AUDIT TEAM

This Independent Audit was conducted by Kinsale Management Consulting (“KMC” or “Kinsale”). For over fifteen years, Kinsale associates have independently and confidentially consulted with archdioceses, dioceses, religious communities, and schools throughout the United States and internationally on various issues involving preventing, addressing, and responding to allegations of abuse and assessing “red-flag” behaviors.

The Independent Audit Team (“Team”) was led by Dr. Kathleen McChesney. The other members of the Team were Ms. Sarah M. Roberto, CPA; former FBI Special Agents Mr. Ernest C. Cooper, CPA (Ret.), Mr. Gerard F. Downes, Mr. Louis M. Reigel; and former IRS Special Agent Ann Cochran. None of the Team members has a material familial, personal, financial, or employment relationship with the Diocese of Buffalo.⁷⁷

Each Team member was assigned to his or her role based on each Auditor’s ability to perform Audit work in accordance with applicable Government Audit Standards⁷⁸ and the experience needed for assigned roles.⁷⁹ No specialists were used for any part of the Audit.⁸⁰

⁷⁵ *GAO Yellow Book*, 9.10.

⁷⁶ *SFO*, Section II(B),12.

⁷⁷ *GAO Yellow Book*, 3.18 – 3.20, 3.27 – 3.34.

⁷⁸ *GAO Yellow Book*, 4.02 and 8.31(a) – 8.31(c).

⁷⁹ *GAO Yellow Book*, 4.03.

⁸⁰ *GAO Yellow Book*, 4.12.

**IX. APPENDIX A: THE AUDIT OF THE DIOCESE'S
COMPLIANCE WITH THE *COMMITMENTS*
(*STIPULATED FINAL ORDER, SECTION II(B), 1-
12*)**

This Chart describes and confirms the Auditor's actions in conducting this Audit pursuant to the requirements set forth in *Section II(B), 1-12 of the Stipulated Final Order (SFO/settlement agreement) in re: The People of the State of New York, By Letitia James, Attorney General of the State of New York, (Plaintiff) v. Diocese of Buffalo, Richard J. Malone, Edward M. Grosz, and Michael William Fisher, in his capacity as Bishop for the Diocese of Buffalo (Defendants); Supreme Court of the State of New York, County of New York, Case 1:21-cv-00189-RA; 10/24/2022.*

Audit of the Diocese’s Compliance with the *Commitments Stipulated Final Order II.(B), 1-12 - Annotated*

B.1 The Diocese shall submit to an annual, independent audit of its compliance with the *Commitments* in the *Stipulated Final Order* (the “Compliance Audit”).

The annual compliance Audit was conducted by Auditor for Audit Period #2: 12.3.2023 – 12.2.2024.

B.2 The Compliance Audit shall be conducted by the Auditor. The Auditor shall conduct the Compliance Audits in accordance with:

- (a) the Stipulated Final Order (*SFO*);
- (b) as applicable to the Compliance Audit, Chapter 8: Fieldwork Standards for Performance Audits of the GAO’s *Yellow Book*; and
- (c) the Auditor’s engagement or retention letter with the Diocese, which the OAG will review.

The Compliance Audit for Audit Period #2 was conducted by the Auditor in accordance with the Stipulated Final Order; the GAO Yellow Book; Chapter 8: Fieldwork Standards for Performance Audits; and the Auditor’s Engagement letter reviewed by the (NY) Office of the Attorney General in October, 2023.

B.3 For each Audit Period for which the Auditor is engaged, the Auditor shall obtain sufficient, appropriate evidence to provide a reasonable basis for addressing the objectives of the Compliance Audit and supporting the Auditor’s findings and conclusions as to whether the Diocese complied in all material respects with the *Commitments* as set forth in this *Stipulated Final Order*.

The Auditor obtained sufficient evidence to support its findings and conclusions regarding the Diocese’s compliance with the Commitments established in the Stipulated Final Order.

The Auditor shall describe in the *Compliance Audit Report* any significant limitations or uncertainties with the Auditor’s findings and conclusions based on the Auditor’s overall assessment of the sufficiency and appropriateness of the evidence in the aggregate, in accordance with Chapter 9 of the GAO’s *Yellow Book*.

The Auditor found no significant limitations or uncertainties relevant to the Auditor’s findings and conclusions during the conduct of the Audit.

B.4 The Auditor shall comply with and certify that it has complied with the independence requirements set forth in the GAO’s *Yellow Book*. The Auditor shall have no material familial, personal, financial, or prior business relationship with the Diocese or with any accused Cleric associated with the Diocese. The Auditor is not an agent of the Diocese, its counsel, or other representatives of the Diocese. The Auditor will be provided with a copy of the *Stipulated Final Order* and shall acknowledge receipt of it in writing.

The Auditor has complied with the independence requirements of the GAO Yellow Book and in SFO II.(B), 4. The Auditor has received a copy of the SFO. The Auditor’s Certification of Independence Requirements and Auditor’s Confirmation of Receipt of SFO was provided via letter to the Diocese and OAG. Reference: “Letter of Certification, Kinsale Management Consulting to Most Rev. Michael W. Fisher, Bishop of the Diocese of Buffalo and Mr. James G. Sheehan, Chief, Charities Bureau, Office of the New York Attorney General,” February 20, 2025.

Audit of the Diocese's Compliance with the *Commitments Stipulated Final Order II.(B), 1-12 - Annotated*

B.5 The Auditor shall have access to all documents, communications, information and to all persons that the Auditor deems necessary to fulfill the Auditor's role under the Stipulated Final Order and to conduct the Compliance Audit in accordance with Chapter 8: Fieldwork Standards for Performance Audits and Chapter 9: Reporting Standards for Performance Audits of the GAO's Yellow Book, and the Diocese shall ensure that the Auditor has access to such documents, communications, information, and persons. This includes, among other things, all written records created or required to be maintained in connection with the *Commitments* and the Governing Policies. The Auditor was provided access to all documents, communications, information, and access to persons necessary to fulfill the Auditor's role in conducting the Compliance Audit. The Auditor had access to all written records created or required to be maintained in connection with the *Commitments* and the Governing Policies.

The Auditor shall have the right to request any additional evidence from the Diocese, and to speak with the Diocese and any of its personnel, as the Auditor, in its professional judgment, deems necessary to fulfill the Auditor's role under this Stipulated Final Order. The Diocese provided additional information and documentation and access to its personnel when requested by the Auditor.

The Auditor may request that the Bishop or other senior Diocesan official provide written representations as to the accuracy and completeness of any information provided to the Auditor, in accordance with the guidance set forth in Paragraph 8.97 of the GAO's *Yellow Book*.

The Child Protection Policy Coordinator provided Management Letters to the Auditor representing the accuracy and completeness of the information provided to the Auditor for various Commitments. The Auditor also confirmed the accuracy and completeness of information provided to the Auditor for various Commitments. (See Appendix B: Materials Relied Upon by Commitment).

B.6 The Auditor shall retain its work papers for eight years after the Effective Date and shall retain all materials and information provided to it by the Diocese for the entire time that the *Stipulated Final Order* remains in effect, as determined in accordance with the duration of the *SFO*.

The Auditor has retained the work papers for the First and the Second Audit Periods.

B.7 The scope of the Auditor's review shall be recorded in an audit plan, consistent with Chapter 8 and Chapter 9 of the GAO's Yellow Book, that includes specific steps to obtain sufficient, appropriate evidence that provides a reasonable basis for findings and conclusions as to whether the Diocese has complied with the *Commitments* in the Stipulated Final Order and includes consideration of the matters discussed in the GAO Yellow Book Paragraph 8.39 to 8.65.

The Auditor shall provide the proposed audit plan to the OAG and the Diocese for their agreement in advance of each Compliance Audit, but by no later than sixty days after the Effective Date, for the first Audit Period, or sixty days after the anniversary of the Effective Date, for successive Audit Periods.

If the OAG and the Diocese are unable to agree on the audit plan or any aspect of it, the Auditor shall resolve the dispute and finalize the audit plan by no later than thirty days after the Auditor has provided the proposed audit plan to the OAG and the Diocese.

**Audit of the Diocese’s Compliance with the *Commitments*
Stipulated Final Order II.(B), 1-12 - Annotated**

The Auditor provided the draft Audit Plan for the Second Audit Period to the Diocese and OAG in January 2024. The Auditor carefully considered the comments of the Diocese and OAG before finalizing and submitting the final Audit Plan on April 18, 2024.

B.8 In order to assist the Auditor in evaluating the Diocese’s compliance with the *Commitments*, within thirty days of the Effective Date, the Diocese shall provide the following information to the Auditor as of the Effective Date of this *Stipulated Final Order*:

- (a) a list of all Complaints, pending or currently under investigation by the Diocese as of the Effective Date, including the name of the accused Cleric, the status of the investigation, and the current monitoring plan (if any) for the accused Cleric;
- (b) a list of all Complaints referred to the DDF and awaiting a decision, including the name of the accused Cleric, the date of referral, and the current monitoring plan (if any) for the accused Cleric;
- (c) a list of all Complaints awaiting further action from the Diocese after receipt of DDF directives, including the name of the accused Cleric, the date and substance of the DDF directive, and the current monitoring plan (if any) for the accused Cleric; and
- (d) a list of all Clerics and living Former Clerics who have been directed to live a life of prayer and penance, the date of that directive, and the current monitoring plan (if any) for each such Cleric.

The Diocese provided the information, as directed in the SFO, to the Auditor on December 19, 2022.

B.9 The Auditor shall report separately its professional opinion, in writing and on an annual basis, in accordance with the terms set forth herein and Chapter 9 of the GAO’s *Yellow Book*, on whether the Diocese has complied with the *Commitments* during the Audit Period (the “Compliance Audit Report”). If the Audit determines that the Diocese has not complied with the *Commitments* during the Audit Period, the Compliance Audit Report shall identify each instance of non-compliance.

The Auditor shall separately report to the OAG and the Diocese by letter, at the same time as it issues the final Compliance Audit Report, any deficiency in internal controls that the Auditor deems significant to the objectives of the Compliance Audit.

This Audit Report contains the professional opinions of the Auditor as to the compliance of the Diocese with the Commitments. As there were no deficiencies in internal controls identified, the Auditor will not report to the OAG and the Diocese by separate letter, at the time of the issuance of the Compliance Audit Report, any deficiencies observed in the Diocese’s internal controls.

B.10 The Auditor shall provide a draft of the Compliance Audit Report to the Diocese, with a copy to the OAG, by no later than ninety days after the end of the Audit Period. The Diocese and the OAG shall each have thirty days from receipt of the draft of the Compliance Audit Report to provide written comments, if any, to the Auditor, with a copy to the other party.

The Auditor provided a draft of this Compliance Audit Report to the Diocese and the OAG on March 4, 2024.

Audit of the Diocese’s Compliance with the *Commitments Stipulated Final Order II.(B), 1-12 - Annotated*

B.11 The Auditor shall review any written comments of the Diocese and the OAG in its preparation of a final Compliance Audit Report. The Auditor shall issue a final Compliance Audit Report by no later than sixty days after receipt of any written comments from the Diocese or the OAG. The Auditor may elect to attach to the final Compliance Audit Report any written comments from the Diocese and the OAG and to respond to specific matters raised by either party.

The Auditor reviewed the written comments of the Diocese and OAG during the preparation of the Compliance Audit Report. The Auditor will issue the final Compliance Audit Report by June 13, 2025. The Auditor did not elect to attach any written comments from the Diocese and the OAG, and did not elect to attach a response to specific matters raised by either party, to the final Compliance Audit Report. The “Summary of Views of the Responsible Official” (i.e. the Bishop of Buffalo) will be publicized on the Diocese’s website commensurate with the publication of the final Compliance Audit Report.

B.12 The final Compliance Audit Report shall be made available to the public on the Diocese’s website within ten business days of the Diocese’s receipt of the final Compliance Audit Report.

The Auditor shall make reasonable efforts to maintain the confidentiality of any sensitive information when drafting the report, consistent with relevant professional standards. Specifically, the report shall not include, inter alia, personal identifying information about individual complainants or other specific details from which the identity of an individual complainant could be ascertained.

The Independent Audit Report for the Second Audit Period will be published on the Diocese’s website by June 13, 2025. The Compliance Audit Report does not contain personal identifying information about individual complainants or other details from which the identity of an individual complainant could be ascertained.⁸¹

The Independent Audit Report for the Second Audit Period will be published on the Diocese’s website by June 13, 2025. The Compliance Audit Report does not contain personal identifying information about individual complainants or other details from which the identity of an individual complainant could be ascertained.

⁸¹ GAO Yellow Book, 9.10.

X. APPENDIX B: MATERIALS REVIEWED AND EVIDENCE RELIED UPON - BY COMMITMENT⁸²

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.1 Incorporating the Commitments into Diocesan Documents</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer 	<ul style="list-style-type: none"> ▪ <i>Code of Conduct For Priests, Deacons, Pastoral Ministers, Administrators, Staff, and Volunteers</i>, revised January 19, 2017 (“Code of Conduct”) ▪ <i>Policy and Procedures for the Protection of Children, Young People and Vulnerable Adults</i>, revised October 2022 (“Policy & Procedures”) ▪ <i>Stipulated Final Order, The People of the State of New York by Letitia James, Attorney General of the State of New York v. Diocese of Buffalo, Richard J. Malone, Edward M. Grosz, and Michael William Fisher, in his capacity as Bishop for the Diocese of Buffalo, 10/25/2022</i> (“Stipulated Final Order”) ▪ <i>The Plan to Supervise Priests Who Are Deemed Credibly Accused of Sexual Misconduct Toward a Minor or Vulnerable Adult by the Independent Review Board and Bishop</i>, dated March 22, 2021 (“Priest Supervision Program”)
<p>A.2 No Modifications to Policy & Procedures, Code of Conduct, or Priest Supervision Program</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator ▪ Safe Environment Coordinator ▪ Priest Supervision Program Monitor 	<ul style="list-style-type: none"> ▪ <i>Code of Conduct</i> ▪ <i>Policy and Procedures</i> ▪ <i>Priest Supervision Program</i> ▪ <i>Stipulated Final Order</i> ▪ <i>Management Representation Letters</i>, September 16, 2024; December 2, 2024
<p>A.3 Child Protection Policy Coordinator Role</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer ▪ Child Protection Policy Coordinator ▪ Diocesan Outside Counsel ▪ Bishop of the Diocese of Buffalo 	<ul style="list-style-type: none"> ▪ <i>Position Description - Compliance Officer</i>, dated September 2022 ▪ <i>Position Description - In-House Counsel</i>, dated September 2022 ▪ <i>Position Description - Child Protection Policy Coordinator</i>, dated September 2022 ▪ <i>Position Description - Chancellor</i>, dated September 2023 ▪ <i>Management Representation Letter</i>, dated December 2, 2024.

⁸² GAO Yellow Book, 8.90.

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.4 Receiving Complaints</p>	<ul style="list-style-type: none"> ▪ Victim Assistance Coordinator ▪ Diocesan Outside Counsel ▪ Chief Compliance Officer ▪ Child Protection Policy Coordinator 	<ul style="list-style-type: none"> ▪ All Complaints received during the Audit Period and associated documentation ▪ Buffalo Diocese Website - www.buffalodiocese.org ▪ Buffalo Diocese Reporting Page - www.buffalodiocese.org/report ▪ On-Site Visit to VAC's professional office
<p>A.5 Allegations with Insufficient Details</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator - Chancellor ▪ Diocesan Outside Counsel ▪ Victim Assistance Coordinator 	<ul style="list-style-type: none"> ▪ <i>Daily Activity Sheets</i> of the Victim Assistance Coordinator: December 3, 2023 – December 2, 2024 ▪ Documentation (various emails, written reports) of the receipt and processing of Complaints received during the Audit Period ▪ On-Site Visit to VAC's professional office
<p>A.6 Law Enforcement</p>	<ul style="list-style-type: none"> ▪ Diocesan Outside Counsel ▪ Victim Assistance Coordinator 	<ul style="list-style-type: none"> ▪ “Diocesan Sexual Abuse of a Minor by Cleric (Process Flowchart)”, undated, provided to Auditor November 23, 2022 ▪ <i>Policy and Procedures</i> ▪ Emails from Diocesan Outside Counsel to Genesee County District Attorney, March 22, 2024 (#2); to Niagara County District Attorney, April 30, 2024 (#1); and Erie County, August 12, 2024 (#2), September 3, 2024; September 10, 2024, and September 23, 2024. ▪ Management Letters, December 14, 2024
<p>A.7 Victim Assistance Coordinator</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer ▪ Victim Assistance Coordinator 	<ul style="list-style-type: none"> ▪ <i>Daily Activity Sheets</i> of the Victim Assistance Coordinator, covering the Audit Period ▪ Victim Assistance Coordinator's documentation: Complaints received December 3, 2023 – December 2, 2024 ▪ On-Site Visit to VAC's professional office ▪ “Diocesan Sexual Abuse of a Minor by Cleric (Process Flowchart)”, undated, provided to Auditor November 23, 2022

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.8 Vicar for Clergy</p>	<ul style="list-style-type: none"> ▪ Bishop of Buffalo ▪ Chief Compliance Officer ▪ Independent Review Board Chair ▪ Vicar for Clergy 	<ul style="list-style-type: none"> ▪ Vicar for Clergy memorandum to Bishop, IRB et al, dated August 26, 2024 ▪ All Complaints received during the Audit Period and associated documentation ▪ Personnel files of Clerics accused of abuse during the Audit Period
<p>A.9 Appointment of Independent Investigator</p>	<ul style="list-style-type: none"> ▪ Executive Assistant to the Bishop ▪ Chief Compliance Officer ▪ Diocesan Outside Counsel ▪ Independent Review Board Chair ▪ Vicar for Clergy 	<ul style="list-style-type: none"> ▪ <i>Agendas</i>, Independent Review Board for meetings conducted during the Audit Period ▪ Complaints received during the Audit Period and associated documentation (all) ▪ Process Flowchart ▪ Investigative Reports for all Complaints investigated during the Audit Period ▪ Investigators’ Reports/Certifications of Independence ▪ Documents of Appointment of the Independent Investigators ▪ Resume/Background of Appointed Independent Investigators
<p>A.10 Complaint Against Former Cleric</p>	<ul style="list-style-type: none"> ▪ Diocesan Outside Counsel ▪ Independent Review Board Chair ▪ Vicar for Clergy 	<ul style="list-style-type: none"> ▪ <i>Daily Activity Sheets</i> of the Victim Assistance Coordinator, covering the Audit Period ▪ Process Flowchart ▪ Open Source and public media material regarding the Diocese of Buffalo ▪ Victim Assistance Coordinator's documentation: All Complaints received during the Audit Period ▪ <i>Agendas</i> of Independent Review Board Meetings conducted during the Audit Period ▪ <i>Minutes</i> of the Independent Review Board Meetings conducted during the Audit Period
<p>A.11 Administrative Leave</p>	<ul style="list-style-type: none"> ▪ Bishop’s Delegate for Priestly Life and Care ▪ Vicar for Clergy ▪ Diocesan Outside Counsel ▪ Former Cleric participating in the <i>Priest</i> 	<ul style="list-style-type: none"> ▪ “Diocesan Sexual Abuse of a Minor by Cleric (Process Flowchart)”, undated, provided to Auditor November 23, 2022 ▪ All Complaints received during the Audit Period and associated documentation ▪ List of Diocesan Priests with Substantiated Claims of Abuse (https://www.buffalodiocese.org/substantiated-list/)

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
	<p><i>Supervision Program</i></p> <ul style="list-style-type: none"> ▪ Independent Review Board Chair ▪ <i>Priest Supervision Program</i> Monitor 	<ul style="list-style-type: none"> ▪ List of Priests Placed on Administrative Leave (https://www.buffalodiocese.org/administrative-leave/) ▪ Open Source and public media material regarding the Diocese of Buffalo ▪ Personnel files of Clerics accused of abuse during the Audit Period ▪ <i>Policy & Procedures</i> ▪ <i>Priest Supervision Program</i> – Monitor’s Reports for Audit Period ▪ Various related records of the Vicar for Clergy, Victim Assistance Coordinator, Chancellor, Independent Review Board, and the <i>Priest Supervision Program</i> Monitor
<p>A.12 Independent Diocesan Review Board (“IRB”)</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator ▪ Independent Review Board Chair ▪ Diocesan Outside Counsel 	<ul style="list-style-type: none"> ▪ Letters of Appointment of all Independent Review Board Members ▪ <i>Policy and Procedures</i>
<p>A.13 IRB Assessment</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator ▪ Diocesan Outside Counsel ▪ Independent Review Board Chair ▪ Vicar for Clergy 	<ul style="list-style-type: none"> ▪ <i>Agendas</i> of Independent Review Board Meetings conducted during the Audit Period ▪ <i>Minutes</i> of the Independent Review Board Meetings conducted during the Audit Period ▪ Communications between the Independent Review Board, the Bishop of Buffalo, and Diocesan Outside Counsel ▪ Complaints received during the Audit Period and associated documentation (all) ▪ Process Flowchart ▪ Policy and Procedures
<p>A.14 IRB Recs. and Next Steps</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator ▪ Diocesan Outside Counsel ▪ Independent Review Board Chair ▪ Judicial Vicar ▪ Vicar for Clergy ▪ Vice Chancellor 	<ul style="list-style-type: none"> ▪ Letters of Recommendation from the Independent Review Board to the Bishop of Buffalo ▪ Correspondence between the Bishop of Buffalo and the Independent Review Board ▪ Process Flowchart ▪ <i>Policy and Procedures</i> ▪ “Diocesan Sexual Abuse of a Minor by Cleric (Process Flowchart)”, undated, provided to Auditor November 23, 2022

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.15 Bishop’s Determination of Referral</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator ▪ Independent Review Board Chairman ▪ Judicial Vicar ▪ Vice Chancellor 	<ul style="list-style-type: none"> ▪ Letters of Recommendation from the Independent Review Board to the Bishop of Buffalo ▪ Correspondence between the Bishop of Buffalo and the Independent Review Board ▪ Process Flowchart ▪ Management Representation letter, December 2, 2024
<p>A.16 Bishop’s Disagreement with IRB Recs.</p>	<ul style="list-style-type: none"> ▪ Child Protection Policy Coordinator ▪ Diocesan Outside Counsel ▪ Independent Review Board Chair ▪ Vicar for Clergy 	<ul style="list-style-type: none"> ▪ Management Representation Letter, December 2, 2024
<p>A.17 Priest Supervision Program</p>	<ul style="list-style-type: none"> ▪ Vicar for Clergy ▪ Bishop’s Delegate for Priestly Life and Care ▪ <i>Priest Supervision Program</i> Monitor ▪ Diocesan Outside Counsel ▪ Former Cleric participating in the <i>Priest Supervision Program</i> ▪ Independent Review Board Chair 	<ul style="list-style-type: none"> ▪ Diocese Quarterly Wage, Tax and Payroll Registers for all Quarters during Audit Period ▪ List of Diocesan Priests with Substantiated Claims of Abuse (https://www.buffalodiocese.org/substantiated-list/) ▪ Open Source and public media material regarding the Diocese of Buffalo ▪ Personnel files of Clerics/Former Clerics accused of abuse during the Audit Period ▪ <i>Policy and Procedures</i> ▪ <i>Priest Supervision Program</i> – Monitor’s Records for Audit Period ▪ Various related records of the Vicar for Clergy and Victim Assistance Coordinator
<p>A.18 Mandatory Prohibitions Pending Results of DDF Review or Canonical Trial</p>	<ul style="list-style-type: none"> ▪ Bishop’s Delegate for Priestly Life and Care ▪ Diocesan Outside Counsel 	<ul style="list-style-type: none"> ▪ Complaints received during the Audit Period and associated documentation (all) ▪ Diocese Quarterly Wage, Tax and Payroll Registers for all Quarters during the Audit Period ▪ List of Diocesan Priests with Substantiated Claims of Abuse (https://www.buffalodiocese.org/substantiated-list/)

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
	<ul style="list-style-type: none"> ▪ Former Cleric participating in the <i>Priest Supervision Program</i> ▪ Independent Review Board Chair ▪ <i>Priest Supervision Program</i> Monitor ▪ Vicar for Clergy ▪ Vice Chancellor 	<ul style="list-style-type: none"> ▪ Open Source and public media material regarding the Diocese of Buffalo ▪ Personnel files of Clerics/Formers Clerics accused of abuse during the Audit Period ▪ <i>Policy and Procedures</i> ▪ <i>Priest Supervision Program</i> – Monitor’s Records for Audit Period #2 ▪ Various related records of the Vicar for Clergy, Victim Assistance Coordinator
<p style="text-align: center;">A.19 Offer of Therapeutic Professional Assistance</p>	<ul style="list-style-type: none"> ▪ Bishop’s Delegate for Priestly Life and Care ▪ Vicar for Clergy ▪ Former Cleric participating in the <i>Priest Supervision Program</i> ▪ <i>Priest Supervision Program</i> Monitor 	<ul style="list-style-type: none"> ▪ Personnel files of Clerics accused of abuse during the Audit Period ▪ <i>Policy and Procedures</i> ▪ <i>Priest Supervision Program</i> – Monitor’s Records for Audit Period ▪ Various related records of the Vicar for Clergy and the Bishop's Delegate for Priestly Life and Care
<p style="text-align: center;">A.20 Prohibitions of and Requirements for Clerics with Substantiated Claims & Requirements for Visiting Clerics</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer – Chancellor ▪ Safe Environment Administrator ▪ Safe Environment Coordinator 	<ul style="list-style-type: none"> ▪ Samples of Letters of Good Standing (LOGS) received by the Diocese from the dioceses and religious orders of Visiting Clergy ▪ List of all Visiting Clergy throughout the Audit Period ▪ List of Diocesan Priests with Substantiated Claims of Abuse (https://www.buffalodiocese.org/substantiated-list/) ▪ <i>Management Representation Letters</i>, dated September 16, 2024; December 2, 2024 (#2); and December 13, 2024 ▪ Open Source and public media material regarding the Diocese of Buffalo ▪ <i>Policy and Procedures</i> ▪ <i>Diocesan Policy re: Transfer of Diocesan Priests</i> ▪ <i>Diocesan Policy re: Visiting Priests</i>

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.21 New Assignment, Transfer, or Change in Residence for all Clerics</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer - Chancellor ▪ Safe Environment Administrator ▪ Safe Environment Coordinator 	<ul style="list-style-type: none"> ▪ <i>Management Representation Letters dated September 16, 2024 (#2), and December 14, 2024 (#2)</i> ▪ <i>Policy and Procedures</i> ▪ <i>Diocesan Policies re: Transfer of Diocesan Priests</i>
<p>A.22 Letters of Good Standing</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer - Chancellor ▪ Safe Environment Administrator ▪ Safe Environment Coordinator 	<ul style="list-style-type: none"> ▪ Samples of Letters of Good Standing issued by the Diocese for incardinated Clerics during the Audit Period ▪ List of Good Standing Letters issues for Priests and Deacons during the Audit Period ▪ <i>Management Representation Letters, dated September 16, 2024 (#2); December 2, 2024 (#2), and December 14, 2024 (#2)</i> ▪ <i>Policy and Procedures</i> ▪ <i>Diocesan Policies re: Transfer of Diocesan Priests</i>
<p>A.23 Requirements for Complaints against Religious Order Members</p>	<ul style="list-style-type: none"> ▪ Victim Assistance Coordinator ▪ Vicar for Clergy ▪ Child Protection Policy Coordinator - Chancellor ▪ Diocesan Outside Counsel 	<ul style="list-style-type: none"> ▪ <i>Policy and Procedures</i> ▪ Records and Daily Logs of the Victim Assistance Coordinator, Audit Period #2
<p>A.24 Required Written Records</p>	<ul style="list-style-type: none"> ▪ Executive Assistant to the Bishop ▪ Child Protection Policy Coordinator – Chancellor ▪ Vicar for Clergy ▪ Vice Chancellor ▪ Diocesan outside counsel ▪ Independent Review Board Chair 	<ul style="list-style-type: none"> ▪ All Complaints received during the Audit Period and associated documentation ▪ Personnel files of Clerics accused of abuse during the Audit Period ▪ Personnel files of Former Clerics accused of abuse during the Audit Period ▪ Random samples of Personnel Files of Clerics ▪ <i>Policy and Procedures</i> ▪ Records and Daily Logs of the Victim Assistance Coordinator prepared during the Audit Period ▪ <i>Agendas</i> of Independent Review Board Meetings conducted during the Audit Period ▪ <i>Minutes</i> of the Independent Review Board Meetings conducted during the Audit Period

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.25 Whistleblower Policy</p>	<ul style="list-style-type: none"> ▪ Vicar General ▪ Chief Compliance Officer - Chancellor ▪ Diocese Social Media Coordinator ▪ Safe Environment Coordinator ▪ Victim Assistance Coordinator 	<ul style="list-style-type: none"> ▪ Diocese’s website: Reporting Options (https://www.buffalodiocese.org/report/) ▪ <i>Diocese of Buffalo - Whistleblower Policy (Stipulated Final Order, Exhibit D; and https://www.buffalodiocese.org/wp-content/uploads/2021/05/Whistleblower-Policy_Revised-2021.pdf)</i> ▪ <i>Consolidated Laws of New York, Chapter 35 Not-for-Profit, Article 7 Directors and Officers, Section 715-B, Whistleblower Policy</i> ▪ <i>Whistleblower Policy of the Diocese of Buffalo, NY., 9.13.2023</i>

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.26 Training Programs</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer ▪ Diocese Social Media Coordinator ▪ Safe Environment Administrator ▪ Safe Environment Coordinator 	<ul style="list-style-type: none"> ▪ <i>Charter for the Protection of Children and Young People</i>, dated revised June 2018 ▪ <i>Diocese of Buffalo Business Administration – Best Practices</i>, Section 9 – <i>Safe Environment Program</i>, dated July 2013; & <i>Diocese of Buffalo Business Administration – Best Practices</i>, Section 7 – <i>Safe Environment Program</i>, dated May 2021 ▪ Diocese of Buffalo, Office of the Bishop, <i>Letter of Promulgation</i>, dated February 28, 2024 ▪ Diocese of Buffalo <i>Safe Environment Mission Statement</i> ▪ Job Descriptions for Safe Environment Programs - <i>Director of the Safe Environment Office, Administrative Assistant</i> ▪ <i>Policy and Procedures</i> ▪ Payroll Reports of new hires for the Audit Period ▪ Safe Environment Office, Responses to the Data-Only 2023/2024 <i>Compliance Audit</i> by StoneBridge Business Partners for the Audit Period July 1, 2023 – September 30, 2024 ▪ StoneBridge Business Partners, confirmation to the Diocese of Buffalo for participation in the 2024 data collection process, and participation letter concluding review of data submitted by Diocese of Buffalo, dated 1.07.2025. No exceptions noted.⁸³ ▪ United States Conference of Catholic Bishops, Secretariat of Child and Youth Protection, www.usccb.org, annual reports of Stonebridge Audits for all US dioceses and eparchies ▪ Safe Environment Program <i>Master Report on Protecting God’s Children Training</i> for the audit period ▪ Safe Environment Program <i>Protecting God’s Children for Adults Training</i> for the audit period ▪ Safe Environment Program <i>Training Reports - Other</i>, trainings provided for the audit period ▪ Safe Environment-VIRTUS® On-Line (https://www.virtusonline.org/virtus/), a program and service of The National Catholic Risk Retention Group, Inc.

⁸³The Diocese of Buffalo was in compliance with the Charter 2023 Compliance Audit (On-Site) for audit period July 1, 2020 – September 30, 2023. The Diocese of Buffalo was also in compliance with all externally audited Articles within the *Charter* for the 2019/2020 audit period and with the *Charter* Audit data collection requirements for the 2021 external audit data collection process.

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.27 Code of Conduct</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer ▪ Child Protection Policy Coordinator ▪ Chief Operating Officer ▪ Diocese Social Media Coordinator ▪ Safe Environment Administrator ▪ Safe Environment Coordinator 	<ul style="list-style-type: none"> ▪ <i>Code of Conduct</i> ▪ <i>Diocese of Buffalo Business Administration – Best Practices, Section 7 – Safe Environment Program, dated May 2021</i> ▪ Diocese of Buffalo Website (https://www.buffalodiocese.org/report/) ▪ <i>Policy and Procedures</i> ▪ Safe Environment-VIRTUS® On-Line (https://www.virtusonline.org/virtus/), a program and service of The National Catholic Risk Retention Group, Inc. ▪ Signed <i>Codes of Conduct</i> from representative samples of <i>Codes of Conduct</i> requested by Auditor including Clerics, Religious Orders, employees, and volunteers. ▪ Safe Environment Office, Responses to the Data-Only 2023/2024 Compliance Audit by StoneBridge Business Partners for the Audit Period July 1, 2023 – September 30, 2024. ▪ StoneBridge Business Partners, confirmation to the Diocese of Buffalo for participation in the 2024 data collection process, and participation letter concluding review of data submitted by Diocese of Buffalo, dated 1.07.2025. No exceptions noted. ▪ <i>Management Representation Letter, Code of Conduct</i> ▪ Management email reminder to all employees at the Catholic Center requiring that they re-sign the <i>Code of Conduct</i> by December 15, 2024.

COMMITMENT	INTERVIEWS	DOCUMENTS/ OTHER
<p>A.28 Continuation of Victim Assistance Coordinator Role</p>	<ul style="list-style-type: none"> ▪ Chief Compliance Officer ▪ Victim Assistance Coordinator ▪ Safe Environment Coordinator 	<ul style="list-style-type: none"> ▪ <i>Daily Activity Sheets</i> of the Victim Assistance Coordinator during the Audit Period ▪ Diocese of Buffalo Website (https://www.buffalodiocese.org/report/) ▪ <i>Diocese of Buffalo - Whistleblower Policy (Stipulated Final Order, Exhibit D; and https://www.buffalodiocese.org/wp-content/uploads/2021/05/Whistleblower-Policy_Revised-2021.pdf)</i> ▪ Diocesan financial records: invoices and payments for victim outreach and support (all redacted) ▪ <i>Policy and Procedures</i> ▪ Victim Assistance Coordinator's documentation for Complaints received during the Audit Period ▪ CFO Representation Letter re: funding, September 23, 2024 ▪ Management Representation Letters dated September 16, 2024 (#2) and December 2, 2024 (#1) ▪ <i>Daily Activity Sheets</i> of the Victim Assistance Coordinator: December 3, 2023 – December 2, 2024 ▪ Documentation (various emails, written reports) of the receipt and processing of Complaints received during the Audit Period ▪ On-Site Visit to VAC's professional office
<p>A.29 Investigating Pending Complaints</p>	<ul style="list-style-type: none"> ▪ Executive Assistant to the Bishop ▪ Diocesan Outside Counsel ▪ Independent Review Board Chair ▪ Vicar for Clergy 	<ul style="list-style-type: none"> ▪ <i>Agendas and Minutes</i> for all Independent Review Board meetings during the Audit Period ▪ Communications between the Independent Review Board and responsible Diocesan officials ▪ All Complaints received by the Diocese during the Audit Period and associated documentation ▪ Personnel files of Clerics/ Former Clerics accused of abuse ▪ <i>Policy and Procedures</i>

XI. APPENDIX C: GRAPHICS FOR COMMITMENTS A.4, A.25, AND A.27

The following screenshots from www.buffalodiocese.org/report verify that the Diocese publicly provides, via its website, the information required by *Commitment A.4*: Victim Assistance Coordinator's telephone and email, and the method for reporting alleged abuse by a bishop or alleged mishandling of allegations of sexual abuse by a bishop; by *Commitment A.25*: Whistleblower Report Process; and *Commitment A.27*: Diocesan Code of Conduct.

COMMITMENT A.4 – RECEIVING COMPLAINTS

File a Report

Policy and Procedures for the Protection of Children, Young People and Vulnerable Adults

Code of Conduct

Adult Sexual Misconduct Policy and Procedures

Safe Environment Training (VIRTUS)

Best Parish Practices: Safe Environment Program

Protecting God's Children

2023 Letter of Compliance

Diocesan Priests with Substantiated Claims of Abuse

Priests Placed on Administrative Leave

Bar Date for Adult Claims

Additional Resources

WAYS TO REPORT:

- **Call 911 (if imminent danger exists)/law enforcement and/or your county's District Attorney** if reporting sexual abuse/misconduct by clergy, religious, or an employee or volunteer of the Diocese of Buffalo or one of its parishes, schools or institutions. Child Abuse Hotline Number: 1-800-342-3729, [Child and Family Services](#), or contact your local District Attorney:
 - **Allegany:** 585-268-9225 | [Website](#)
 - **Cattaraugus:** 716-938-2220 | [Website](#)
 - **Chautauqua:** 716-753-4241 | **Spanish:** 716-581-3540 | [Website](#)
 - **Genesee:** 585-344-2550 x2495 | [Website](#)
 - **Erie:** 716-858-2400 | [Website](#)
 - **Niagara:** 716-286-4518 | [Website](#)
 - **Orleans:** 585-590-4130 | [Website](#)
 - **Wyoming:** 585-786-8822 | [Website](#)
- **Contact the Victims Assistance Coordinator (VAC)** if reporting sexual abuse/misconduct from the past or present. The VAC is available to assist you, as well, if you have been abused or victimized by someone representing the Catholic Church. The VAC will arrange a personal meeting with a bishop of the diocese, or his delegate and will also coordinate counseling if desired. The VAC for the Diocese of Buffalo is: Ms. Jacqueline Joy. She can be reached at (716) 895-3010 or Jacqueline.joy@ccwny.org.
- **Contact EthicsPoint (NAVEX GLOBAL)** – The Diocese has implemented a reporting system which provides a confidential method of reporting child abuse/adult sexual misconduct via a toll-free hotline & website called **EthicsPoint**. EthicsPoint is available in both English and Spanish and is an independent, third-party company. They have been hired by several other dioceses and corporations, nationally, to manage their helplines. All reports will be taken seriously, promptly investigated, and when requested, anonymity is provided. EthicsPoint is hosted on secure servers.

For complaints of ethically inappropriate matters – financial, human resource, ministerial, or physically harmful situations – are to be directed to the following:
(716) 847-8728 and/or online form below
 Those reporting repositories will be accessed daily and complaints then entered into a tracking system where they will be assigned a point person for follow-up and resolution.

If reporting sexual abuse/misconduct from the past or present, the Victims Assistance Coordinator (VAC) can assist you:
(716) 895-3010 or jacqueline.joy@ccwny.org
 The VAC can help coordinate counseling or arrange a personal meeting with a bishop of the diocese or his delegate. You may also report through **EthicsPoint**, a confidential method of reporting child abuse/adult sexual misconduct.

To report alleged abuse by a bishop or mishandling of allegations of sexual abuse by a bishop:

Catholic Bishop Abuse Reporting service has been created to gather and relay reports of sexual misconduct involving bishops of the United States, and reports of their intentional interference in a sexual abuse investigation. If you wish to report any other kind of misconduct by a bishop—or sexual abuse by a priest, deacon, religious brother or sister, or layperson working for the Church—please fill out the form below. Anyone who wishes to file a complaint against a bishop of sexual abuse, report a bishop's mishandling of a sexual abuse allegation, or report other related misconduct can make a report at:

- [Make a Report online at ReportBishopAbuse.org](https://ReportBishopAbuse.org)
- or by calling 1 (800)-276-1562

COMMITMENT A.25 – WHISTLEBLOWER POLICY⁸⁴

The Diocese's *Whistleblower Policy* is included among the Diocese's human resources policies and is fully displayed on the Diocese's website (partial image depicted below).⁸⁵

Revised as of 9/13/2023)

WHISTLEBLOWER POLICY OF THE DIOCESE OF BUFFALO, N.Y.

The Diocese of Buffalo, N.Y. ("Corporation") is committed to upholding the highest standards of ethical, moral, and legal business conduct and transparency through open communication.

This Whistleblower Policy is intended to encourage Trustees, officers (including administrative officers), clergy, religious, committee members, parishioners, employees, and volunteers to come forward on a timely basis and report, without fear of intimidation, harassment, discrimination, retaliation, or adverse employment consequences, any action or suspected action that is potentially illegal, fraudulent, or is in violation of any adopted policy of the Corporation, including, but not limited to, the Corporation's Code of Conduct and the policy for Protecting God's Children, as the same may be amended from time to time.

COMMITMENT A.27 – CODE OF CONDUCT⁸⁶

The Diocese's *Code of Conduct* for Priests, Deacons, Pastoral Ministers, Administrators, Staff, and Volunteers and the Diocese's *Code of Pastoral Conduct for Clergy* Pastoral are posted

⁸⁴ All screen captures obtained December 22, 2024.

⁸⁵ "Diocese of Buffalo – Whistleblower Policy." *The Diocese of Buffalo*, 2020, https://www.buffalodiocese.org/wp-content/uploads/2021/05/Whistleblower-Policy_Revised-2021.pdf. Located in *Main Menu > Resources > For the Catholic Center > Documents & Resources – Human Resources, Policies*, <https://www.buffalodiocese.org/resources/catholic-center/>.

on its website depicted below (in part).⁸⁷ The *Code of Conduct* can also be accessed through the Diocese’s “Protecting God’s Children” website page (partial image depicted below).⁸⁸

Diocese of Buffalo	Code of Conduct For Priests, Deacons, Pastoral Ministers, Administrators, Staff, and Volunteers
<u>Code of Conduct</u>	
<p>Adults who work with young people or vulnerable adults through the Diocese of Buffalo or any of its parishes or schools have the legal, moral, and religious responsibility to perform their duties in a way that educates and assists – and does not harm -- the young people and vulnerable adults with whom they work. In keeping with that obligation, the Diocese of Buffalo has established the following Code of Conduct for all who minister to young people or vulnerable adults in the parishes of the Diocese, teach young people in the schools of the Diocese, coach young people on sports teams connected with the Diocese or any of its parishes or schools, or in any other way work with young people or vulnerable adults through the Diocese of Buffalo. For purposes of this policy, the term “young people” or “young person” means anyone under the age of 18, and the term “vulnerable adult” means a person who is impaired by reason of mental illness, mental deficiency, physical illness, or disability to the extent that he or she lacks sufficient understanding or capacity to make or communicate responsible decisions concerning his or her person or to manage his or her affairs effectively.</p>	

⁸⁷ “Code of Conduct For Priests, Deacons, Pastoral Ministers, Administrators, Staff, and Volunteers.” *The Diocese of Buffalo*, <https://www.buffalodiocese.org/wp-content/uploads/2021/04/CodeofConduct.pdf>.

⁸⁸ *Code of Conduct. The Diocese of Buffalo – Protecting God’s Children*, <https://www.buffalodiocese.org/protecting-gods-children/code-of-conduct/>.

XII. APPENDIX D: DIOCESE OF BUFFALO CHILD PROTECTION PROGRAM – KEY POSITIONS, RESPONSIBILITIES, DIOCESAN OFFICIALS

Position	Responsibilities	Diocesan Official
Bishop, Diocese of Buffalo	<ul style="list-style-type: none"> ▪ Oversees spiritual and administrative aspects of the Diocese and the faith community 	Most Rev. Michael W. Fisher
Child Protection Policy Coordinator	<ul style="list-style-type: none"> ▪ Ensures governing policies are followed ▪ Notifies the Bishop when governing policies are not followed ▪ Advises the Bishop concerning the Diocese’s compliance with Governing Policies ▪ Provides advice to the Bishop on updates or modifications to the governing policies ▪ Oversees the <i>Priest Supervision Program</i> 	Ms. Melissa Potzler, J.D.
Chief Compliance Officer	<ul style="list-style-type: none"> ▪ Conducts audits of the Diocese’s conduct of internal investigations relating to Diocesan employee issues which do not concern accusations of sexual abuse of a minor or vulnerable adult 	Ms. Melissa Potzler, J.D.
Vicar for Clergy	<ul style="list-style-type: none"> ▪ Oversees personnel matters pertaining to clergy of the Diocese ▪ Conducts initial inquiries of Complaints of abuse of minors or vulnerable adults 	Rev. Jerome Kopec
Safe Environment Coordinator	<ul style="list-style-type: none"> ▪ Oversees the Safe Environment program that ensures that all personnel agree to and execute the <i>Code of Conduct</i> ▪ Directs Diocese-wide education programs designed to educate parents, children, and all personnel who have regular contact with children and young adults 	Mr. Donald Blowey

Position	Responsibilities	Diocesan Official
Victim Assistance Coordinator	<ul style="list-style-type: none"> ▪ Offers assistance and immediate pastoral care to any person who claims to have been the victim of sexual abuse of a child by priests, deacons or other Diocesan personnel ▪ Prepares written Complaints regarding sexual abuse of a child if not already prepared by the complainant ▪ Communicates and collaborates with CPPC, Vicar for Clergy and outside counsel regarding Complaints of abuse of a minor or vulnerable adult 	Ms. Jacqueline Joy, LCSW
Priest Supervision Program Monitor	<ul style="list-style-type: none"> ▪ Develops and implements individual monitoring plans for Clerics against whom a Complaint of abuse has been substantiated ▪ Monitors Clerics and Former Clerics participating in the <i>Priest Supervision Program</i> 	Ms. Kathleen Horvatits
Vicar General	<ul style="list-style-type: none"> ▪ Represents the Bishop in matters of jurisdiction or administration ▪ Responsible Official for Diocese's Whistleblower Program 	Rev. Peter J. Karalus
Judicial Vicar	<ul style="list-style-type: none"> ▪ Oversees legal and judicial matters for the Diocese concerning the laws of the Catholic Church 	Rev. Msgr. Salvatore Manganello, STL, JCL
Adjutant Judicial Vicar	<ul style="list-style-type: none"> ▪ Addresses legal and judicial matters for the Diocese concerning the laws of the Catholic Church as part of the Tribunal ▪ Performs duties as Vice Chancellor 	Rev. Peter Santandreu
Independent Review Board (IRB)	<ul style="list-style-type: none"> ▪ Provides confidential consultation to the Bishop regarding assessments of allegations or suspicions of abuse of a 	Hon. Salvatore R. Martoche, Chair

Position	Responsibilities	Diocesan Official
	child or vulnerable adult by a Cleric or Former Cleric <ul style="list-style-type: none"> ▪ Provides confidential consultation to the Bishop in evaluating a Cleric’s suitability for ministry or employment 	
Chancellor	<ul style="list-style-type: none"> ▪ Maintains the orderly arrangement and accessibility of the records and files for the operations of the Diocese and its archives 	Ms. Melissa Potzler, J.D.
Vice Chancellor	<ul style="list-style-type: none"> ▪ Maintains the orderly arrangement and accessibility of the records and files for the operations of the Diocese and its archives through the Office of the Chancellor 	Rev. Peter Santandreu
Chief Operating Officer	<ul style="list-style-type: none"> ▪ Coordinates and oversees the operational and administrative activities of the Diocese 	Mr. Richard Suchan
Executive Director of Financial Administration	<ul style="list-style-type: none"> ▪ Oversees all finances of the Diocese, to include payroll, retirement and other benefits distributed or withheld 	Mr. Albert Gress