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Diocese of Trenton
Risk Management Quarterly
Parishes, Schools, Cemeteries & Catholic Institutions

Fall Preparations: Traffic Safety Plans

The process of dropping off and picking up students for school or religious education classes can be chaotic. Proper coordination and implementation of a traffic safety plan are essential for the protection of pedestrians and drivers.

Establishing a Plan

Before devising a plan to keep drop-off and pick-up chaos to a minimum, analyze the volume and flow of traffic at your site, including motor vehicle, bicycle, and pedestrian movement. It is important to observe the speed of cars and buses and the travel lanes that they use, looking for potential conflicts between buses, vans, cars, pedestrians, and bicyclists. A police presence may be necessary or required. You may want to contact your local police department's safety officer to review your plan. Your safety officer will be able to provide you with valuable information and advice, and this will also help establish a good relationship and partnership with the local police department.

School staff should also survey the public streets surrounding the school. "School Zone" signs that limit speed should be visible to all drivers. If signs are missing, in disrepair or hidden behind trees or shrubs, petition the city or town to rectify the situation. If vehicles are speeding, reach out to local police to help enforce speed limits. Staff should also walk all sidewalks that surround the school and evaluate whether there are sufficient crosswalks. Crosswalks should be located where it is safe for students to cross the road and should be clearly marked.

Crossing guards, good signage, and curb markings also help to keep things running smoothly during drop-off and pick-up times. Crossing guards are there to supervise and direct traffic flow and keep walkers and bikers safe. Schools may want to assess where crossing guards are located and petition local police departments to provide guards as needed.

Signage is Critical

Driving lanes for parents to drop-off and pick-up their children should not conflict with bus or pedestrian walkways. These lanes should be well-marked with signs and perhaps diagrams that communicate the procedures to parents. A school or parish staff member should always supervise pick-up and drop-off to ensure that parents follow the traffic safety procedures.

General Recommendations

Below is a summary of general traffic safety recommendations:

- Designate a single drop-off area.
- If possible, designate a separate drop off place for preschoolers.
- Vehicles should proceed to the drop-off area in a single lane, pulling as close to the curb as possible.
- Students should be dropped off curbside in front of the building entrance.
- Students should exit the car on the passenger side.
- The driver, who should remain in the vehicle the entire time, should pull away from the curb slowly.
- There should be no passing of vehicles in the drop-off area. Traffic cones and signs should be utilized as necessary to control traffic lanes.
- Although this practice is discouraged, if a student is dropped off on the opposite side of the street, he or she should be instructed to cross at the crosswalk.
- Be sure to share traffic safety protocols with any transportation service that the school may hire for special events, such as field trips.
- At school dismissal, students who take buses should be dismissed before students who walk or are picked up by their parents. After the buses have left the school property, students who walk home from school should be dismissed.

Getting the Word Out

Whichever traffic safety protocol a school or parish wishes to employ, it should be shared with anyone responsible for dropping off or picking students up at the school or parish.

A one page document describing traffic safety procedures and a traffic flow diagram should be prepared and distributed to parents so that they know how to approach the school or religious education building. The bulletin should be sent home with students, emailed to parents and posted on the parish, school and religious education website. The traffic safety policy should also be included in the student handbook and updated whenever changes are implemented.

There is no substitute for supervision and consistent enforcement of traffic safety rules. Staff should be assigned to monitor vehicle and pedestrian movement during drop-off and dismissal. ■

Fraud Prevention

To prevent fraud, know the warning signs and make sure those involved in handling parish assets are aware of diocesan fraud prevention policies.

What is Fraud?

Fraud is the theft or misappropriation of parish assets for another's gain. Examples include:

- Mishandling cash or assets;
- Forgery or alteration of bank documents, checks, or financial reports;
- Any other dishonest act involving funds, furniture, fixtures and equipment, supplies or any other parish asset.

Fraud is a CRIME, and offenders **will be** prosecuted.

Why Have a Policy?

Parishes and organizations that understand the risks and take proactive steps to reduce its occurrence are the most successful in preventing fraud, thereby reducing potential monetary and reputational damages. A policy that clearly defines the steps that management, staff and volunteers should take if fraud is suspected helps those responsible for the stewardship of these assets to fulfill their duties. A formal fraud policy also shows staff and volunteers that the organization is serious about fraud and will prosecute individuals who are caught.

Implementing and monitoring internal controls as established by the Diocese of Trenton will help the parish/school maintain compliance with anti-fraud recommendations and requirements. These requirements set up specific standards for internal controls, segregation of duties, bank reconciliations, and other practices that help to fight fraud.

Developing a Fraud Policy

The pastor, in collaboration with his business manager and finance council, should implement the relevant internal controls, policies and procedures. Staff members and volunteers need to know what to do in the event fraud is suspected, and should be assured that they can communicate their concerns in a confidential manner.

The USCCB states, "A strong preventive and detective measure against fraud in an organization is the ability of employees and other constituents to anonymously report suspected wrongdoing without the threat of retaliation."

Implementing a Policy

During the Hiring Process

Be sure to do the regular due diligence – verify identity and perform appropriate background checks, including references. Each parish and school should have an organization chart with clearly defined roles and reporting lines. In addition, employee job descriptions should include:

- Authorization levels, where necessary.
- Acknowledgement of employee's duty to report financial discrepancies or suspected fraud and the duty not to disclose any private financial information to a third party.

Segregation of Duties

To help prevent fraud, it is critical that you maintain a system of checks and balances. Embezzlements most often occur when trusted employees have access to both assets and financial records. A fundamental tenet of internal accounting controls is to keep the financial recordkeeping duties separate from those individuals who have access to assets, particularly cash. For example, bank account statements should be reconciled in a timely manner by someone other than the person charged with making deposits.

Financial Controls

The Diocesan Financial Policy requires two signatures on all checks greater than $5,000.

The weekly offertory and proceeds from raffles or fundraising events should be physically secured immediately as described in the internal control policy manual.

Physical Security

Access to the counting room and areas containing the parish/school safe and financial documents should be clearly labeled as restricted areas and should be effectively secured. The keys and/or combination to the parish/school safe need to be restricted to a small number of documented managers.

Inventory of Assets

The parish/school should maintain an asset register or inventory sheet listing all physical and financial assets owned by the parish/school. An inventory of physical assets should be conducted on a regular basis - at least annually.

Protection of Sensitive Data

Identity theft and other forms of data breach are a serious concern for all organizations and individuals. The following recommendations should help ensure the protection of data:

- Files containing financial and personnel information should be stored in lockable, fire-rated cabinets in a secure room.
- The key register/security card register should be properly maintained and kept up-to-date. It should be updated whenever personnel changes occur.
- Computers should be password-protected with complex passwords that are at least eight characters long and should include letters, numbers and special characters. Computers should be set to automatically lock if unused for more than 10 minutes.
- Computers should be protected with firewalls and regularly-updated antivirus software. The use of portable storage devices should be limited to authorized personnel.
- When disposing of paper documents that contain sensitive information, documents should be shredded first.

Data protection procedures should be regularly reviewed and amended as necessary.

Continued on page 4

If you have any questions, comments or topic requests for future newsletters, please send an email to newsletter@dotinsurance.org

FALL CHECKLIST

Parish / School Buildings:

- ☐ Check all buildings, especially those that have been closed during the summer months, for signs of mold or water accumulation.
- ☐ Inspect steps, handrails and ramps and ensure they are in good shape.
- ☐ Check plumbing system for signs of leaks.
- ☐ Service sump pumps.
- ☐ Make sure drains and gutters are free of leaves and dirt.
- ☐ Secure gutters that have come loose.
- ☐ Check for loose or missing roof shingles and replace/repair if necessary.
- ☐ Check the window glazing and seal or re-caulk windows if necessary.
- ☐ Be sure escape routes are posted in visible locations in building.
- ☐ If building has sprinkler system, be sure there is a minimum 18" clearance below sprinkler heads.
- ☐ Look out for tripping hazards such as extension cords.
- ☐ In areas where children congregate, be sure all television sets are properly mounted or stored.
- ☐ Make sure emergency exit doors are free of obstructions and operate properly.

Grounds:

- ☐ Check for signs of rotting wood or damaged trees on the property.
- ☐ Remove/dispose of dead branches or shrubs that may cause trips and falls.
- ☐ Ensure sidewalks, curbing, driveways and parking lots are in good repair.
- ☐ Repaint speed bumps.
- ☐ Check and replace signage if necessary.
- ☐ Make sure you have proper lighting for walkways and entryways.
- ☐ Inspect playground equipment for sharp edges and dangerous hardware, such as protruding bolts or open "S" hooks.
- ☐ Check that surfaces under and around play equipment have a minimum of 12" of wood chips, mulch, sand or pea gravel.

Equipment:

- ☐ Test all light bulbs and lighting fixtures, replacing those that do not work.
- ☐ Ensure fire extinguishers are in place, have been inspected and are fully charged.
- ☐ Check smoke detectors and carbon monoxide detectors and replace batteries.
- ☐ Keep equipment stored when not in use; never leave equipment unattended.

Utility Systems:

- ☐ Make sure heating systems are ready for winter; replace fuel and air filters. Check safety release valves on boilers.
- ☐ Check all electrical systems and repair any damage.

Personnel:

- ☐ Be sure all new volunteers and new hires have undergone background checks and child safety training.
- ☐ Update emergency contact information; post and distribute new details.
- ☐ Review key control policy and assess who has access to parish / school buildings.

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Fraud Prevention, *continued from page 2*

Internal Control Checklist for Parishes, Schools and Cemeteries

- Parish office address should be on all checks.
- All bank statements should be mailed directly to the parish office and reviewed and initialed by the pastor.
- Original copies of parish organization bank statements are kept at the parish office and copies distributed to church organizations.
- All banks statements must include copies of canceled checks.
- All bank accounts are parish assets and must carry the parish FEIN number.
- Bank resolution forms and signature cards must be executed by pastor as a signer.
- All parish bank accounts must show the pastor as the corporate officer and as the secretary/treasurer of the parish.
- All checks over $5,000.00 require two signers. One signature must be a priest, trustee or finance council member authorized to sign checks for the parish.
- All checks must contain the following statement: "Payments over $5,000 require two (2) signatures."
- All backup signers of checks must be approved by the pastor.
- Rubber signature stamps are prohibited.
- Signing blank checks is prohibited.
- All bank statements must be reconciled each month.
- No bank account may be opened without the approval of the pastor.
- The mailing address for all vendor invoices is the parish business office.
- Vendor original invoices should be marked to indicate date paid and check number and initialed for payment approval.
- All payments must have documentation.
- No check may be written to CASH.
- Deposits should be made as quickly as possible.
- The use of Debit Cards is prohibited.
- All organizations must submit financial statements to the pastor each year for the period ending June 30th.
- No financial statements or parish information is to be released without the pastor's approval.
- All payments to individuals totaling $600.00 or more in a year require a 1099.
- Donations to organizations outside of the parish by parish organizations must be approved by the pastor.
- Reimbursement checks must be signed by someone other than the payee.

Conclusion

Fraud is a serious concern. An incident of fraud is damaging to the reputation of your organization. It is vital that parish and school leadership and staff are vigilant in adhering to our established internal controls to help prevent fraud. If you have any questions, please contact:

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