INTERNATIONAL SAFEGUARDING CONFERENCE 2026

Gregorian Pontifical University, Rome

An Internal Control Lens on Safeguarding

A Survivor–Accountant Perspective on Transparency, Accountability, and Compliance in Intercultural Church Contexts

Irene Noviyani, SE., CMA.
Independent Woman Survivor
Collaborator: **Christian C. Henry, SE., MBA., Ak.**

REFRAMING THE SAFEGUARDING LENS

Abuse cases are more than moral failures; they are **governance failures**. This study shifts the focus to an **audit-style internal control framework**.

- Identifying systemic weak points in Church governance.
- Analyzing documentation and audit trails.
- Reducing discretion through verifiable compliance.

THREE CORE SAFEGUARDING PRINCIPLES

Transparency

Clear reporting paths, rigorous documentation trails, and open communication with survivors.

Accountability

Ownership of responsibility, independent oversight, and measurable consequences for failures.

Compliance

Adherence to safeguarding protocols, civil reporting, and canonical legal standards.

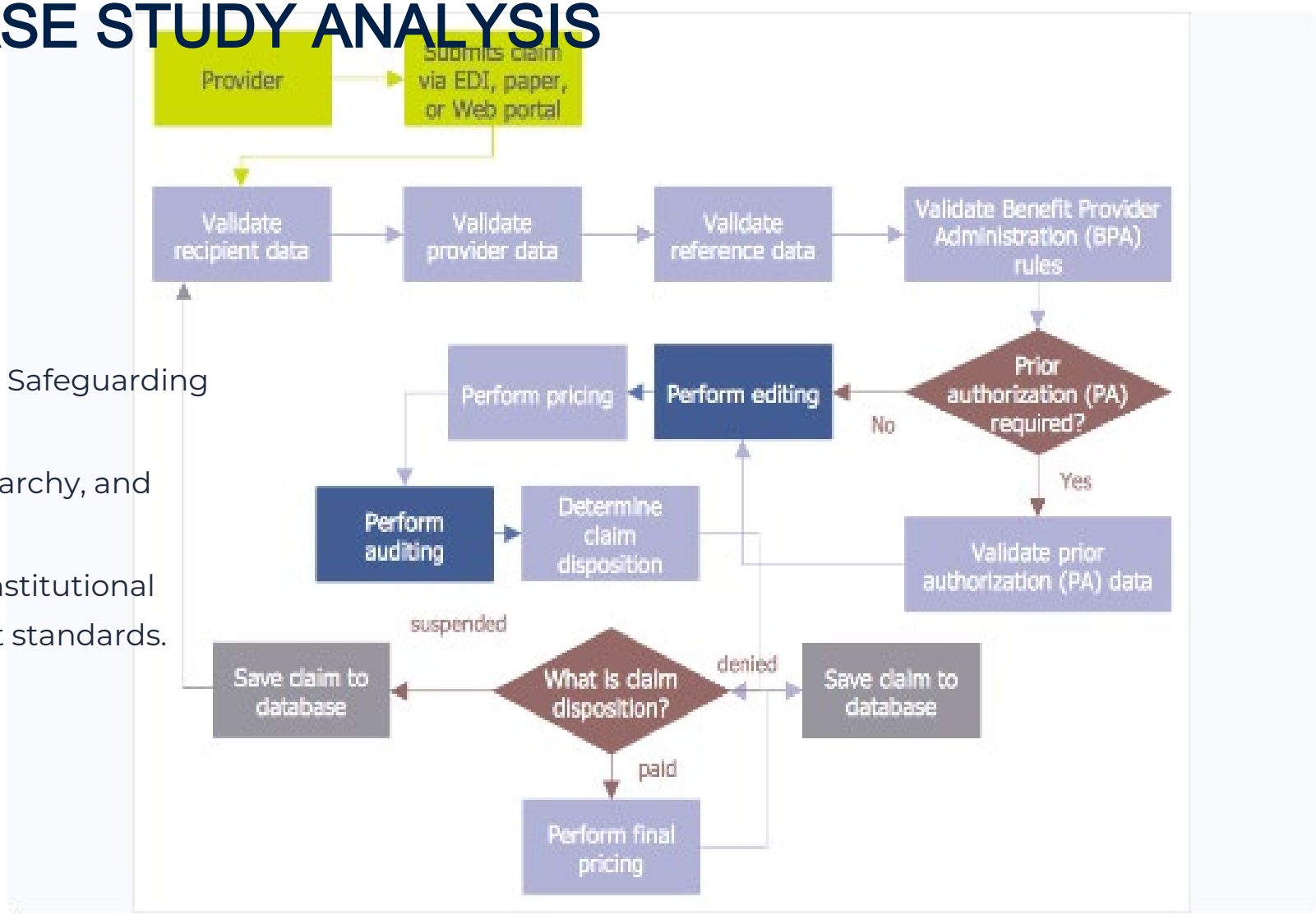
METHODOLOGY: CASE STUDY ANALYSIS

This study utilizes a **qualitative longitudinal analysis** of a survivor's case journey (2014–2026).

Mapping: Identifying failures in a Safeguarding Control Matrix.

Risk Multipliers: Clericalism, hierarchy, and reputation-protection.

Verification: Cross-referencing institutional responses with professional audit standards.



THE SURVIVOR'S CASE TIMELINE (2014-2026)

2014 - 2016:

- The Survivor was harassed by a Catholic priest of Diocese X.
- The Survivor reported the harassment ("the case") to the Diocese X and to the Diocese Y where the Survivor resided (both dioceses are in Indonesia).
- The Survivor also reported the case to Catholic Community Z in France, which before had assigned the perpetrator priest to direct and guide Community Z in Indonesia.

The responses:

- The bishop of Diocese X initially informed the Survivor that the investigation of the case was in progress.

THE SURVIVOR'S CASE TIMELINE (2014-2026)

2018 - 2020:

- The Survivor kept asking the progress of the investigation to the bishop of Diocese X.
- However, the bishop eventually blocked the communication with the Survivor, leaving the Survivor uninformed about the status of the case.
- The bishop of Diocese Y (where the Survivor resided) suggested the Survivor to write a letter to report the case to the Apostolic Nunciature in Indonesia.
- The Nunciature never replied the Survivor's letter.
- Amidst this lack of transparency, the perpetrator priest manipulated several other victims.

THE SURVIVOR'S CASE TIMELINE (2014-2026)

2024:

- The Survivor wrote an article of "Whispers of Hope" which was a formal letter to Pope Francis detailing neglect of the case.

2025:

- The Survivor contacted the newly ordained bishop of Diocese X to ask for clarification of the case's investigation.
- The bishop told the Survivor that there were no archives of the case and its investigation.
- The Survivor was interviewed by the Pontifical Commission for the Protection of Minors (PCPM).
- The Missio-Aachen's expert review was released.

2026:

- The Survivor does Analysis: Reframing responses through Internal Control.

SURVIVOR CASE TIMELINE (2014-2026)

2014-2016

Initial reports; admitted acts; rehabilitation attempt in Canada.

2018-2020

Suspension; communications blocked; formal letter to Apostolic Nuncio.

2024

"Whispers of Hope": Formal letter to Pope Francis detailing neglect.

2025

Interview with PCPM; Missio-Aachen expert review released.

2026

IAnalysis: Reframing responses through Internal Control.

INTERNAL CONTROL FRAMEWORK ANALYSIS

Exhibit 1. **The COSO Cube**

(Source: https://www.zengrc.com/blog/what-are-the-coso-control-objectives/)

INTERNAL CONTROL FRAMEWORK ANALYSIS

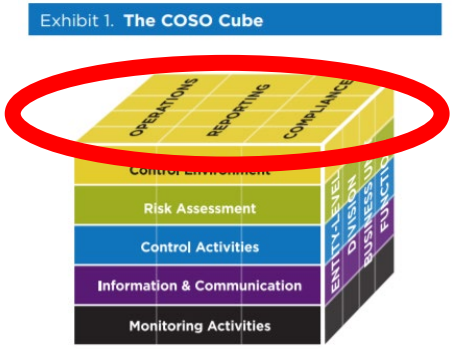
- An Internal Control Integrated Framework, was issued in 1992 and refreshed in 2013 by Committee of Sponsoring Organizations of the Treadway Commission (COSO), an independent private-sector initiative that studied the causal factors that can lead to fraudulent financial reporting.

- The framework was developed as guidance to help improve confidence in all types of data and information.

- It is still recognised as a leading framework for designing, implementing, and conducting internal control and assessing the effectiveness of internal control

Exhibit 1. **The COSO Cube**

INTERNAL CONTROL FRAMEWORK ANALYSIS



Internal Control's Objectives	Description	In Survivor's Case
Operations Objectives	Effectiveness & efficiency of the entity's operations, including operational and financial performance goals, and safeguarding of assets.	Poor safeguarding of congregation members in the Church's "operations".
Reporting Objectives	Reporting mechanism to stakeholders, which would encompass reliability, timeliness, **transparency**.	**No transparency** for years to some stakeholders of the Church.
Compliance Objectives	**Adhering** to laws and regulations that the entity must follow	**No compliance** to "Vos Estis Lux Mundi".

Exhibit 1. **The COSO Cube**

INTERNAL CONTROL FRAMEWORK ANALYSIS

Internal Control's Components	Description	In Survivor's Case
Control Environment	1. A commitment to integrity and ethical values; 2. Independence to oversight internal control; 3. Holding individuals **accountable** for their internal control responsibilities.	1. Lack of integrity and ethical values shown by the bishops and nunciature involved. 2. No independence when the clergy investigates clergy cases (conflict of interest). 3. Institutional flight & diffusion of **responsibility**.
Risk Assessment	Identification and assessment of risks relating to objectives.	Any risk assessment pertaining to safeguarding in the Church?
Control Activities	1. Policies & procedures to mitigate risks to the achievement of objectives. 2. Segregation of duties.	1. No clear safeguarding protocols in Diocese Y until 2025. 2. Internal handling leading to conflicts of interest.

Exhibit 1. **The COSO Cube**

INTERNAL CONTROL FRAMEWORK ANALYSIS

Internal Control's Components	Explanation	In Survivor's Case
Information & Communication	1. Information is necessary for the entity to carry out internal control responsibilities. 2. Communication enables personnel to understand internal control responsibilities and their importance to the achievement of objectives	1. "Case archives" missing in Diocese X; loss of history. 2. The bishop of Diocese X blocked the communication with the Survivor.
Monitoring Activities	Evaluations used to ascertain whether each of the five components of internal control are present and functioning.	Without goodwill, knowledge, and control framework, it is impossible to implement safeguarding in the dioceses and the Church.

INTERNAL CONTROL FRAMEWORK ANALYSIS

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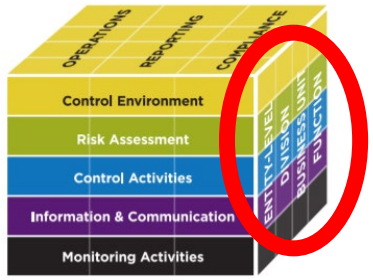


Internal Control's Organizational Level

Description:
The internal control framework applies to all levels of an organization - entity, division, operational unit, and functional/process levels - ensuring that internal controls are embedded across its entire structure.

In Survivor's Case:
Internal control mechanisms within the Church, if any, were poorly implemented both at the highest level of authority—represented by the Apostolic Nunciature in Indonesia—and at the diocesan level.

SYSTEMIC & INTERCULTURAL RISK MULTIPLIERS

Clericalism

Hierarchical power structures overriding procedural safety norms.

Secrecy

Culture of reputation protection leading to blocked communication.

Complexity

Cross-border jurisdictions (IDN, FRA, DEU, VAT) causing diffusion of responsibility.

Safeguarding Impacts

Control Principle	Observed Failure/Gap	Safeguarding Impact
Transparency	Absence of case archives in Diocese; blocked communication paths.	Loss of survivor trust; institutional blindness.
Accountability	Bishop admitted receiving reports but took no prompt corrective action.	Delayed justice; increased risk to others (5 victims total).
Compliance	Failure to initiate c. 1717 investigation despite knowledge.	Systemic breach of universal standards.

A VOICE OF A WOUNDED LAMB

> *"Holy Father, it is deeply painful to be disregarded... My report feels meaningless without follow-up... the response has been akin to a thief fleeing while the sheep suffer."*
>
> **— Letter to Pope Francis, "Whispers of Hope" (2024)**

LEGAL & CANON LAW REVIEW

Expert review (Univ. of Münster, 2026) confirms critical procedural breaches:

- **c. 1717 §1 Violation:** Mandatory duty to investigate immediately.
- **Sexual Violation:** Acts constitute punishable canonical offenses under attempt norms.
- **Right to Information:** Survivor's right to case progress was denied.

STRATEGIC RECOMMENDATIONS

- **Independent Lay Oversight:** Involving audit and compliance professionals.
- **Cross-Diocesan Protocols:** Unified standards for intercultural case handling.
- **Measurable Accountability:** Implementation of internal control framework.
- **Survivor-Centered Audit:** Including survivors in assessing system effectiveness.

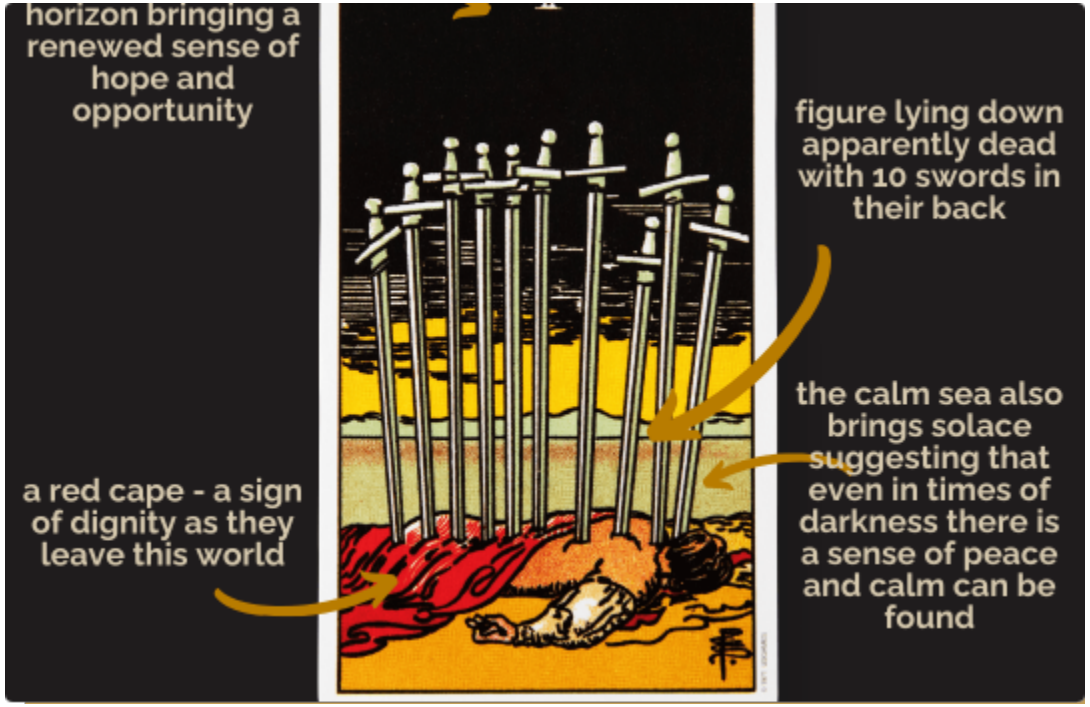
THE PATH FORWARD

The transition from a "clerical discretion" model to a "verifiable governance" model is a spiritual and administrative necessity.

Restoring the "Wounded Lambs" through truth.

Ensuring transparency is the institutional default.

Upholding justice as the measure of health.



Transparency is the Foundation of Healing.

"Finally, brothers and sisters, whatever is true, whatever is noble, whatever is right, whatever is pure, whatever is lovely, whatever is admirable... if anything is excellent or praiseworthy—think about such things."

(Philippians 4:8)

Questions?

Thank you.

Irene Noviyani Wardojo, SE., CMA.
irene.noviyani@gmail.com

IMAGE SOURCES

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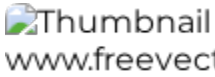
Source: underground-england.com



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