

Faithful Father: The Case of the Traveling Priest

Kathy S. Pollock
Indiana University Purdue University Fort Wayne

Janet C. Papiernik
Indiana University Purdue University Fort Wayne

This case describes Father Rodney Rodis' 14-year fraud while serving as pastor of two Roman Catholic rural parishes in central Virginia. Fr. Rodis, who suffered from chronic health issues, was indicted on mail fraud and money laundering in federal court and on 10 different felony counts in a state court case. He was ordered to pay back almost \$600,000 to the Catholic Diocese of Richmond and sentenced to eighteen years in prison. Although Fr. Rodis' congregations were devastated by the fraud, more troubling was the disloyalty by their beloved priest. Fr. Rodis was also a husband and father.

INTRODUCTION

Parishioners of two Roman Catholic rural parishes in central Virginia sat in the federal courtroom to witness the sentencing of their former pastor, Father Rodney Rodis, a retired priest who had suffered from chronic health issues. From a plea agreement reached in October 2007, Rodis pleaded guilty to mail fraud and money laundering. He expressed sincere remorse as he addressed his former parishioners in the courtroom. "To the parishioners, I am really sorry for what I have done to you. You know what is in my heart. I know what I did was wrong" (Bacon, 2008). Fr. Rodis was ordered to pay back almost \$600,000 to the Diocese of Richmond. He was also sentenced to more than five years in prison. Because the fraud occurred over several years, the court deemed Fr. Rodis "developed a criminal mentality and kept doing it" (Bacon, 2008). Fr. Rodis' congregations were devastated. He had been a dedicated servant, traveling constantly between two parishes, for 14 years. As the case unfolded, members were also shocked when it was revealed that he was living with a wife and three children in a home 50 miles from the churches he served. How could a fraud of this magnitude happen? And how could the parishioners overcome their feelings of deep betrayal?

BACKGROUND

The Catholic Church organizes its membership into parishes (churches) and dioceses (regional groups of churches). Priests are assigned to parishes by bishops. Catholic priests are given full authority to run a parish, including control over all finances. Typically priests are provided a small stipend for personal expenses, plus a living space in a rectory. Priests in turn make a promise to serve the church their entire lives, which includes remaining celibate.

In addition to attending mass (services) each week, devout members typically donate time and talent to the needs of the parish including regular cleaning, repairs, and office work. Most Catholic churches have daily masses and other activities throughout the week. It is not unusual for a parish to run a school up through eighth grade. As with many other faiths, when a parish has a special financial need members contribute what they can to cover the need. All these activities create a strong sense of community in this faith tradition and the pastor is clearly its leader.

Fr. Rodis, of Filipino heritage, was ordained as a Catholic priest in the Philippines in 1986 (Leonard, 2007). During the trial in 2007, the prosecution revealed Fr. Rodis was married before he began living in the U.S. in 1991. In 1993 Fr. Rodis began serving two parishes, St. Jude Catholic Church and Immaculate Conception Catholic Church, in rural Louisa County, Virginia. Fr. Rodis' charisma was credited with significantly increasing membership, reducing church debt, and improving the life of the community. By most accounts he was loved and trusted by his parishioners.

In August 2006, Fr. Rodis stepped down from his duties as pastor because of health issues related to diabetes and prostate cancer. He had also suffered a stroke in 2005. In addition to the typical duties of a pastor, Fr. Rodis also took care of many of the office duties. The finance committee provided advice about fundraising and spending decisions, but Fr. Rodis was the final decision maker in all matters involved with running each parish.

THE FRAUD REVEALED

Although Fr. Rodis served these two parishes over a 14-year period, court documents revealed the embezzlement of \$600,000, with some estimates as high as \$1,000,000, occurred for approximately four years, from 2002 to 2006. When Fr. Rodis became the pastor in 1993, the diocese issued him a letter of authorization which gave him the autonomy to deal with all financial issues of the parishes. Fr. Rodis opened an undisclosed bank account in the church's name in September 1995. He also opened a post office box in 1998. From 2002 through 2006, Fr. Rodis solicited donations for a major capital campaign. The goal was to pay down the church debt and provide for charitable needs. Fr. Rodis directed his parishioners to mail church donations to the post office box, which he then deposited in the church account he had secretly opened.

In October 2006 (after Fr. Rodis' retirement), a parishioner from Immaculate Conception requested a receipt for a \$1,000 contribution for tax records. The parish staff could not find a record of the donation (The Washington Post, March 13, 2007) in either of the two known bank accounts, which led to an investigation by the diocese. The investigation revealed the previously unknown bank account. After legal authorities became involved, it was revealed Fr. Rodis wired money from this formerly unknown bank account to his personal bank account located out of state. Additional investigative activity revealed he used the money to buy properties in the Philippines and support family members still living there.

INDICTMENTS IN FEDERAL COURT

Fr. Rodis was arraigned in federal court in March 2007 and had been held without bond since May 2007, when he tried to travel to Mexico (Bacon, 2008). He was indicted in federal court in August 2007 on multiple charges of mail fraud, wire fraud, and money laundering (2012 U.S. Dist. LEXIS 42650). In October 2007, Fr. Rodis accepted a plea deal where he pled guilty on one count of mail fraud and one count of money laundering. In early 2008, the federal court handed down the sentence of five years in prison and ordered \$600,000 to be paid in restitution.

In a letter to the court written by Mrs. Rodis, she claimed the embezzled money was used to provide for Fr. Rodis' parents and pay for the college education of many of his nieces and nephews. However, as part of his restitution in the federal case, Fr. Rodis surrendered the titles of eight properties in the Philippines that were purchased with church funds totaling \$515,000 (Bacon, 2008).

FR. RODIS' DOUBLE LIFE

What his parishioners did not know was that Fr. Rodis was also a family man. For at least an eight-year period, Fr. Rodis lived in Fredericksburg with his wife, Joyce, and three children ranging in age from five to twenty years old. Many parishioners assumed he lived in a rectory near St. Jude Church (Leonard, 2007).

Neighbors were shocked to learn Fr. Rodis was a Roman Catholic priest. One neighbor stated that Fr. Rodis acted strange and was always vague about what he did (Leonard, 2007). Fr. Rodis told his neighbors he was involved in the import-export business, requiring extensive and frequent traveling.

VENGEANCE IS MINE?

Upon learning Fr. Rodis was married when he came to Virginia, the Catholic Diocese cut off his retirement and health insurance benefits (Bacon, 2008). Although some parishioners believed he was the best priest the church ever had (Leonard, 2007), many distraught parishioners sought prosecution through the state. They were unhappy with the five-year sentence from the federal case (Washington Post, 2008). The judge could have ordered 20 years for each count (Bacon, 2008). Consequently a state case was pursued. In October 2008, a jury deliberated less than one hour to find Fr. Rodis guilty on 10 felony theft counts in the state case brought forth by Virginia in Louisa County Circuit Court (Trice, 2008). These counts were separate and distinct from those pursued in the federal case (2010 Va. Ct. of App. LEXIS 195). In testifying on his own behalf, Fr. Rodis insisted that he was attempting to help family members and others in the Philippines who were financially disadvantaged (Washington Post, 2008). Fr. Rodis was sentenced to 13 more years in prison and service time would begin after serving the five-year sentence handed down by the federal court. In the Louisa County trial, several parishioners testified that their faith had been shaken by Fr. Rodis' betrayal. Lack of trust in the church and in their new pastor were byproducts of this fraud and betrayal (Trice, 2008). What could the Catholic Church have done to prevent a fraud such as this from happening? How did the various injured parties' grief affect their reaction to Fr. Rodis' fraud?

EPILOGUE

Once the federal and state cases were decided, Fr. Rodis later petitioned through the Court of Appeals of Virginia and the Attorney General of Virginia, in two separate cases, to challenge his additional 13 years of incarceration (2010, Va. Ct. of App. LEXIS 195; 2012 U.S. Dist. LEXIS 426500). The Court of Appeals of Virginia affirmed the judgment of the trial court, while the U.S. District Court dismissed Fr. Rodis' petition. On August 5, 2014, Fr. Rodis died in prison at the age of 58 after serving only six years of his 18-year sentence (Smith, 2014). It was expected that Fr. Rodis would have qualified for geriatric release at the age of 65 because of his age and chronic health problems when he would have been deported to his home country, the Philippines (Smith, 2014).

REFERENCES

- Bacon, Lisa A. (2008, February 22). Retired Priest Sentenced for Bilking Two Churches, *The New York Times*, Late Edition, Final. Section A, pg. 15.
- Leonard, Tom. (2007, January 15). Fraud charge priest had secret 'wife'. *The Daily Telegraph (London)*. NEWS, International, pg. 17.
- Leonard, Tom, (2007, January 15). Priest led double life as a dad: Best our church ever had, says a member of his congregation. *The Gazette (Montreal)*, Final Edition, NEWS, pg. A12.
- Rodney Lee Rodis v. Commonwealth of Virginia, Court of Appeals of Virginia, 2010 Va. App. LEXIS 195, May 11, 2010, Decided. Retrieved from <http://www.lexisnexis.com/lxacui2api/api/version1/getDocCui?lni=7YFD-GX01-2RHT-800B&csi=270944,270077,11059,8411&hl=t&hv=t&hnsd=f&hns=t&hgn=t&oc=00240&perma=true>
- Rodney Lee Rodis v. Attorney General of Virginia, et al., U.S. District Court for the Western District of Virginia, Roanoke Division, 2012 U.S. Dist. LEXIS 42650, March 28, 2012, Decided. Retrieved from <http://www.lexisnexis.com/lxacui2api/api/version1/getDocCui?lni=558Y-17D1-F04F-F22Y&csi=270944,270077,11059,8411&hl=t&hv=t&hnsd=f&hns=t&hgn=t&oc=00240&perma=true>
- The Washington Post*, (2008, November 1) Louisa County, Ex-Priest Convicted on More Embezzlement Charges, Regional Edition.
- The Washington Post*, (2007, March 13). Embezzlement Probe, Final Edition. Virginia Briefing, Metro, B05.
- Smith, Portsia (2014, August 22). Ex-Louisa priest dies in prison. *The Free Lance-Star*, Fredericksburg, Va., State and Regional News.
- Trice, Calvin R. (2008, October 31). Jury convicts former priest of theft in Louisa case: Rodis, already serving federal sentence, was charged with stealing from two parishes. *Richmond Times-Dispatch, Va.* State and Regional News.

TEACHING NOTE

RESEARCH METHODS

This teaching note was prepared by the authors and is intended to be used as a basis for class discussion. The names, dates, places, and events of this case were not disguised. All information was taken from secondary sources as cited. The reader should note that we did not have access to original documentation of this fraud, so while Fr. Rodis was convicted of fraud, we cannot ourselves form a definitive conclusion based on newspaper accounts alone.

CASE OVERVIEW

This case describes the fraud, estimated between \$600,000 and over \$1 million, committed by Father Rodney Rodis. The authors believe there were indications that the fraud likely extended over a 14-year period due to the secret post office box and bank accounts that were opened prior to the discovery of the fraud. The court cases were only able to cover a limited period of time in which fraud could be clearly documented and within the statute of limitations for such crimes. While employee embezzlement in for-profit organizations are bad enough at an average loss of \$130,000 over 18 months (ACFE, 2014), Pollock and Papiernik (2014) have observed that embezzlements in nonprofits run much higher and longer. Fr. Rodis died in 2014 after serving just six years of an 18-year prison sentence (Smith, 2014).

This case is most appropriate for courses in Accounting Information Systems, Auditing, and Fraud Examination.

NOTE TO THE INSTRUCTOR

The impact of fraud on organizations can range from simple disappointment in an employee to significant financial losses to an organization and major public blows to its reputation. What makes fraud in nonprofits especially difficult is that the fraud is committed by a person from whom we expect high ethical values and/or motivation to act for the greater good. This high level of expectation and trust also makes it difficult to recognize red flag indicators when we see them.

The field of Fraud Examination is still relatively new. While related textbooks include hundreds of extremely brief examples, there is a dearth of short cases in general, but especially those related to nonprofits; hence our motivation for writing this case.

The instructor can find very good entries on the fraud triangle, COSO (Committee of Sponsoring Organizations) Internal Control Model, and Kubler-Ross stages of grief using any search engine. Information for the basic COSO Internal Control Model can also be found at www.coso.org.

LEARNING OUTCOMES (LO)

In completing this assignment, students should be able to:

1. Demonstrate his/her understanding of the fraud triangle.
2. Design a system of internal controls to prevent such frauds in a church in the future.
3. Analyze the victims' response to fraud and discuss how that response may influence his/her decisions in relation to the situation.

DISCUSSION QUESTIONS

1. Identify and explain the elements of the fraud triangle that are present in this case (LO 1).
2. Based on the information in this case, create a set of policies that any church could use to protect itself from this type of revenue (contribution) fraud. A complete answer should include reference to the attributes of the COSO internal control model (LO 2).
3. In cases of fraud, understanding the victim's reaction to crisis is important to the inquiries that must be made during an investigation as well as decisions to prosecute. In the context of this case, discuss how the stages of grief will affect evidence gathering as well as decisions about the prosecution of Fr. Rodis (LO 3).
4. Analyze the responses of the victims in this case to the actions of Fr. Rodis (see appendix attached for student template) in relation to the Kubler-Ross stages of grief (LO 3).

ANSWERS TO DISCUSSION QUESTIONS

- 1. Identify and explain the elements of the fraud triangle that are present in this case. (LO1)**
 - a. Pressure – Fr. Rodis needed to provide for his secret family. It also appeared the oldest child was in college, likely adding to his financial needs. Additionally, he was experiencing debilitating health issues which may have triggered fears about his inability to support his family in the future.
 - b. Opportunity – Fr. Rodis was given the authority to open bank accounts by the diocese on behalf of the church. He did this and used that account to divert donations into an off-the-books account that only he knew about and to control the transfer of funds. Additionally, he was a charismatic priest who was loved and trusted by his parishioners.
 - c. Rationalization – Fr. Rodis stated that he put the funds to good use in the Philippines. We can also speculate that he believed he had given his life in service to the church with very low pay and so was entitled to more money.

2. **Based on the information in this case, create a set of policies that any church could use to protect itself from this type of revenue (contribution) fraud. A complete answer should include reference to the attributes of the COSO internal control model. (LO2)**

Issue	COSO	Solution
Diocesan policy on issuing letter of authority to priests giving autonomy to open bank accounts. This policy allowed Fr. Rodis to open the third or “unknown” bank account into which he deposited donations and then wired to the Philippines.	Proper authorization	Change the letter of authority to require co-signatures from both the priest and business manager.
No acknowledgement letters or periodic donation statements. Parishioners and donors could not alert the church/diocese about the problem in a timely manner.	Adequate documents and records	The use of periodic, say quarterly statements, issued by the business manager, based on deposits would have revealed the fraud much earlier. Even an annual statement at the end of the year for tax purposes would have revealed the fraud in a relatively timely manner.
Inactive oversight by the board. In this case the finance committee only served in an advisory role.	Control environment	The committee should have been more involved in the actual flow of cash, receiving and reviewing monthly financial reports.
Existing safeguards not followed.	Control environment	Conduct regular training and refresher programs for the business managers, priests, and finance committee. Safeguards should include an option to report concerns to the diocese.
Lack of control over cash receipts.	Independent checks or segregation of duties	Weekly bulletins could include a brief statement about where checks should be sent for special (for example, capital campaign) donations and the expectation of receiving an acknowledgement within 10 days and who to contact if the letter is not forthcoming. Multiple counters of receipts, multiple approval levels for new accounts and transfers, limited access to receipts, and daily deposits.
Bonding key employees.	Risk assessment	Purchasing insurance against potential theft to protect the organization financially.

There of course may be a wide variety of recommendations made by the students; therefore, expect some difficulty in assigning grades. The key will be in assessing the potential effectiveness of a student's recommendations. Fr. Rodis was able to get away with his actions primarily because of his authority to transfer funds. Additionally, he was able to hide it for as long as he did by using the "unknown" bank account. Therefore it is very important for students to address those two issues and recognize that he could have provided letters of acknowledgement or even regular statements to further cover his tracks.

3. **In cases of fraud, understanding the victim's reaction to crisis is important to the inquiries that must be made during an investigation as well as decisions to prosecute. In the context of this case, discuss how the stages of grief will affect evidence gathering as well as decisions about the prosecution of Fr. Rodis (LO 3).**

Once students have identified the stage of grief, we recommend discussing with them how those stages will impact bringing the situation to a close and moving on with the life of the church. We provide the following as a guide for discussing the stages.

Reactions to crisis (a.k.a. stages of grief) include the following:

- a. Denial: People are stunned, dazed, or in shock. This is a good time for perpetrators to cover their tracks since the victims are unable to respond quickly.
- b. Anger: People's anger is directed at many parties including the environment or others who should have "provided protection." Perpetrators will blame someone or something else for their actions. This stage is an especially difficult time to try to resolve the issue as it can result in all kinds of overstatements, falsehoods, and various legal actions being initiated.
- c. Rationalization: People try to find justification for the actions of the perpetrator. At this stage, rather than seeking justice or restitution, the victims want to forgive and/or forget about the fraud.
- d. Depression: The truth of the matter begins to sink in and the reality of having your assets stolen, quite often by someone you trusted, makes victims feel sad. The depth of their disappointment can make victims withdraw and become uncooperative.
- e. Acceptance: At this stage, victims have accepted the reality of the fraud and want to resolve the situation and move on.

4. Analyze the responses of the victims in this case to the actions of Fr. Rodis (see appendix attached for student template) in relation to the Kubler-Ross stages of grief (LO 3).

Quote	Date	Stage of Grief
Reverend Michael Duffy (new pastor): The main reaction was one of surprise, but they are not really angry. It's like they feel sorry for him. (Seal, 2007)	Jan. 2007	Rationalization
Vicky Harte (parishioner): It was really hard for all of them to understand that this has happened. (Trice, 2007)	Jan. 2007	Denial
Lavonne Simmons (parishioner): I just pray that this will work out for him and for the church. (Trice, 2007)	Jan. 2007	Denial
Patti Smogor (parishioner and business manager): Love the sinner, hate the sin. He was just charismatic, very loving, very spiritual. (Trice, 2007)	Jan. 2007	Denial
John Barrett (diocese director of finance): We're going to have to come up with a process that protects the parishes but doesn't indict the reputation of all the priests. (Trice, 2007)	Jan. 2007	Rationalization
Bill Ibinson (parishioner): I hope they take some of our suggestions. I think that's important. (In relation to the lack of notification to the parishes and in how to handle cash collections in the future.) (Trice, 2007)	Jan. 2007	Acceptance
Cindy Honchar (parishioner): You feel sad. You want to be angry, but I just feel sad for our church. How could you do this to us, and why? (Trice, 2007)	Jan. 2007	Depression bordering on Anger
Ray Stack (parishioner): But I figure we, as a communion, have to move forward. (Krishnamurthy, 2007)	Jan. 2007	Acceptance
Kathleen Pfeiffer (parishioner): To find out what is going on, I can't even describe how much it hurts. (Campbell 2007)	Sep. 2007	Anger
William Hynes (parishioner): I'm not as angry now as I have been. I feel today is a big step toward justice and closing the case. (Campbell, 2007)	Oct. 2007	Acceptance
Ray DeCarli (parishioner and chair of the finance council): Good (referring to the sentence). For me, the main thing right now is to get restitution so we can get things back to normal. (Green, 2008)	Feb. 2008	Anger
Kathleen Pfeiffer (former parishioner): He's the biggest con man. Everything he says, you can't believe. It's like a family member violating you. (Blitz, 2008)	Oct. 2008	Anger
Rodney Rodis (accused retired pastor): There's a lot of people back in my country that need help from me. (Trice, 2008)	Oct. 2008	Rationalization
Rosemarie Ayres (parishioner): He has to answer to a higher power and I take comfort in that. (Williams, 2009)	Jan. 2009	Anger
Patty Smoger (parishioner and business manager): Not a penny has been paid back. Rodis' chapter is one we have closed and we got through the ordeal with a lot of healing and help from the Diocese. (Smith, 2014)	Aug. 2014	Acceptance with some lingering Anger

REFERENCES

- ACFE Report to the Nations, 2014. www.acfe.com/rtnn-summary.aspx accessed 8-31-2016.
- Blitz, Ellen, (2008, October 31). EX-PRIEST GUILTY: Rodis sentenced to 200 in prison. *McClatchy-Tribune Business News*, Washington.
- Campbell, Tom, (2007, September 7). Rodis pleads not guilty in theft case. *McClatchy-Tribune Business News*, Washington.
- Campbell, Tom, (2007, October 27). Suspended priest admits to theft: Rodis pleads guilty to 2 federal counts; to repay \$400,000. *McClatchy-Tribune Business News*, Washington.
- Green, Frank, (2008, February 22). Ex-priest gets five years for fraud: Judge imposes stiffer sentence on Rodis than prosecutors requested. *McClatchy-Tribune Business News*, Washington.
- Krishnamurthy, Kiran, (2007, January 22). Was Disaster aid embezzled? Louisa parishioners told priest may have stolen tsunami money. *McClatchy-Tribune Business News*, Washington.
- Pollock, K. and Papiernik, J. (2014, March 27). There'll be nun of that. Proceedings, North American Accounting Society, MBAA International, Chicago, Illinois.
- Seal, Rob, (2007, January 11). Former priest arrested: Charged with embezzlement. *McClatchy-Tribune Business News*, Washington.
- Smith, Portsia, (2014, August 22). Ex-Louisa priest dies in prison. *The Free Lance-Star*, Fredericksburg, Va.
- Trice, Calvin, (2007, January 15). Catholics left with questions after priest is accused of theft. *McClatchy-Tribune Business News*, Washington.
- Trice, Calvin, (2007, January 12). Diocese theft called largest in years: \$600,000 missing from 2 Catholic parishes in Louisa shocks diocese's attorney. *McClatchy-Tribune Business News*, Washington.
- Trice, Calvin, (2008, October 31). Ex-priest convicted of theft in Louisa case: Jury finds Rodis guilty of stealing from two parishes. *McClatchy-Tribune Business News*, Washington.
- Trice, Calvin, (2007, January 11). Louisa priest faces theft charge. *McClatchy-Tribune Business News*, Washington.
- Trice, Calvin, (2007, January 19). Priest appears in Louisa court: Former parishioners gather to observe man suspected of embezzling up to \$1 million. *McClatchy-Tribune Business News*, Washington.
- Williams, Reed, (2009, January 15). Rodis sentenced to 13 years. *McClatchy-Tribune Business News*, Washington.

APPENDIX

Quote	Date	Stage of Grief
Reverend Michael Duffy (new pastor): The main reaction was one of surprise, but they are not really angry. It's like they feel sorry for him. (Seal, 2007)	Jan. 2007	
Vicky Harte (parishioner): It was really hard for all of them to understand that this has happened. (Trice, 2007)	Jan. 2007	
Lavonne Simmons (parishioner): I just pray that this will work out for him and for the church. (Trice, 2007)	Jan. 2007	
Patti Smogor (parishioner and business manager): Love the sinner, hate the sin. He was just charismatic, very loving, very spiritual. (Trice, 2007)	Jan. 2007	
John Barrett (diocese director of finance): We're going to have to come up with a process that protects the parishes but doesn't indict the reputation of all the priests. (Trice, 2007)	Jan. 2007	
Bill Ibinson (parishioner): I hope they take some of our suggestions. I think that's important. (In relation to the lack of notification to the parishes and in how to handled cash collections in the future.) (Trice, 2007)	Jan. 2007	
Cindy Honchar (parishioner): You feel sad. You want to be angry, but I just feel sad for our church. How could you do this to us, and why? (Trice, 2007)	Jan. 2007	
Ray Stack (parishioner): But I figure we, as a communion, have to move forward. (Krishnamurthy, 2007)	Jan. 2007	
Kathleen Pfeiffer (parishioner): To find out what is going on, I can't even describe how much it hurts. (Campbell 2007)	Sep. 2007	
William Hynes (parishioner): I'm not as angry now as I have been. I feel today is a big step toward justice and closing the case. (Campbell, 2007)	Oct. 2007	
Ray DeCarli (parishioner and chair of the finance council): Good (referring to the sentence). For me, the main thing right now is to get restitution so we can get things back to normal. (Green, 2008)	Feb. 2008	
Kathleen Pfeiffer (former parishioner): He's the biggest con man. Everything he says, you can't believe. It's like a family member violating you. (Blitz, 2008)	Oct. 2008	
Rodney Rodis (accused retired pastor): There's a lot of people back in my country that need help from me. (Trice, 2008)	Oct. 2008	
Rosemarie Ayres (parishioner): He has to answer to a higher power and I take comfort in that. (Williams, 2009)	Jan. 2009	
Patty Smoger (parishioner and business manager): Not a penny has been paid back. Rodis' chapter is one we have closed and we got through the ordeal with a lot of healing and help from the Diocese. (Smith, 2014)	Aug. 2014	