

Section: 100 – Administrative

Policy Name: Whistleblower Policy – Reporting Fraudulent, Dishonest, or Unlawful Behavior

Policy Number: 100.4

Effective Date:

Revision Dates: January 1, 2007

Status: Adopted

Purpose

DePauw University requires its trustees, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The University's internal controls and operating procedures are intended to deter and prohibit activity that is contrary to University policy, or is in violation of federal, state or local laws and regulations. This policy is intended to protect any student or employee who engages in good faith disclosure of an alleged action or omission, reasonably believed to be a violation of laws, regulations, or the University's policies or procedures, by a University official or employee. Violations may include, but are not limited to:

- A violation of a federal, state, or local law;
- Fraud or financial irregularities;
- Violation of any University policy;
- Fraudulent financial reporting;
- Forgery or alteration of any documents;
- Unauthorized alteration or manipulation of computer files;
- The use of University, property, resources or authority for personal gain or for non-University-related purpose except as authorized or provided under University policy;
- Authorizing or receiving compensation for services not received or services not performed;
- Requesting reimbursement for expenses not incurred;
- Authorizing or receiving compensation for hours not worked;
- Activities endangering the health and safety of others.

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This policy prohibits retaliation in any form against an employee or student who in good faith reasonably believes and reports such alleged violations to the University's attention. However, any employee or student who knowingly makes false accusations of misconduct shall be subject to disciplinary action. This policy also prohibits retaliation in any form against an employee or student who participates in or otherwise assists with an administrative proceeding, judicial proceeding, or investigation under this policy by the University, the Audit and Risk Management Committee of the Board of Trustees, or government agencies. Any employee or student who takes any actions whatsoever in retaliation against an employee or student of the University who has in good faith and with reasonable belief of a violation raised any question or concern or made a report under this policy shall be subject to discipline, up to and including termination of employment. Any employee or student who encourages others to retaliate also violates this policy and will be subject to such disciplinary action.

The University will investigate any reported violation of laws, regulations, policies, or procedures by a University official or employee. Anyone found to have engaged in such violations is subject to disciplinary action, up to and including termination of employment, subject to applicable University procedures. All members of the University community are expected and encouraged to report possible violations through appropriate University procedures published elsewhere or by contacting the Vice President supervising the university official or employee whose conduct is in question; however, anyone concerned about possible retaliation may use the special reporting mechanisms of this policy ("whistleblower reporting"). Regardless of how the report of possible violations is filed, any concern about apparent retaliation for reporting a possible violation should be reported through the procedures outlined in this policy.

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REPORTING AND INVESTIGATION

This section applies both to whistleblower reporting and to reporting retaliation against whistleblowers.

Reports of suspected violations can be made confidentially and/or anonymously. The University will investigate such reports, but the promise of confidentiality cannot be assured, depending on the nature of the violation and the course of the investigation. Efforts within legal limits will be made to protect the confidentiality of the source. To the extent possible, any report or complaint should be factual and contain as much specific information as possible setting forth all of the information about which the employee or student has knowledge. In conducting the investigation, the University may retain outside legal or accounting expertise.

Staff members should direct their reports under this policy to the Director of Human Resources. If the Director of Human Resources is not available, or if the staff member is uncomfortable reporting the suspected violation to the Director of Human Resources, he or she may direct the report to the Vice President for Academic Affairs.

Faculty members should direct their reports under this policy to the Vice President for Academic Affairs. If the Vice President for Academic Affairs is not available, or if the faculty member is uncomfortable reporting the suspected violation to the Vice President for Academic Affairs, he or she may direct the report to the Director of Human Resources.

Students should direct their reports under this policy to the Dean of Students. If the Dean of Students is not available, or if the student is uncomfortable reporting the suspected violation to the Dean of Students, he or she may direct the report to the Vice President for Academic Affairs.

Supervisors and Department Chairs who receive reports of suspected violations under this policy should not investigate those reports but should forward them to the Director of Human Resources or Vice President for Academic Affairs, as indicated above.

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The **Dean of Students, Director of Human Resources** and **Vice President for Academic Affairs** who receive reports of suspected violations under this policy should immediately forward them to the President who shall designate a coordinator to investigate the suspected violations. The procedures for investigation and for decisions regarding actions to take in light of the findings will follow other relevant university policies and procedures if the suspected violation is covered by another policy; otherwise appropriate procedures will be selected by the Coordinator after consultation with the President.

The **Coordinator** of the investigation of the suspected violations will report findings to the President who will share findings of violations and actions taken with the Chair of the Board of Trustees and the Chair of the Audit and Risk Management Committee.

Exceptions: If the investigation is of the **President**, the **Dean of Students, Director of Human Resources** or **Vice President for Academic Affairs** who receives the report should forward the report to the Chair of the Board of Trustees who shall designate a coordinator whose consultation on procedures will be with the Chair of the Board of Trustees, and the decision on action will be made by the Chair of the Board of Trustees. If the investigation is of a trustee, it will be handled by the Chair of the Board of Trustees with advice of the Chair of the Audit and Risk Management Committee.

On an annual basis, the University will provide the Audit and Risk Management Committee a summary of all reports under this policy.