

Whistleblower Policy	BOT Approved: July 16, 2019
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Table of Contents

PURPOSE: 1

POLICY STATEMENT: 1-2

DEFINITIONS:..... 2-3

PROCEDURES: 3

Activity to Be Reported 3-4

Reporting Suspected Irregularities, Unethical or Illegal Business Activities 4

Vetting of Received Reports 4-5

Protection Against Retaliatory Actions 5

PURPOSE:

Garrett College adheres to a high standard of ethical and legal business conduct. Therefore, the College encourages and expects all College employees, students, volunteers, agents, contractors, and members of the community acting in good faith, to report suspected willful wrongful conduct involving fraud or other financial irregularities so that the College can take prompt corrective action. This policy includes whistleblower protections consistent with best practices of similar organizations and the Sarbanes-Oxley Act and thereby encourages responsible reporting of such irregularities to enable timely action by the College.

POLICY STATEMENT:

- I. The College is committed to protecting individuals from interference with making a protected disclosure and from retaliation for having made a protected disclosure or for having refused an illegal order as defined in this policy.
- II. No individual who in good faith reports a violation or suspected violation shall thereby suffer harassment, retaliation or adverse employment and/or academic or educational consequence. An individual who retaliates against someone who has made a report in good faith under this policy is subject to disciplinary action in accordance with College policy and/or the Student Code of Conduct, up to and including dismissal from the College.

- III. This policy does not protect an individual who files a report or provides information that he or she knows to be false or provides information with reckless disregard for its truth or falsity.
- IV. Just as the College will consider wrongful conduct as serious violations of law or College policy, the filing of false or malicious allegations of wrongdoing or knowingly providing false answers or information to an ongoing investigation of wrongdoing may subject individuals to disciplinary action up to and including discharge or expulsion from the College. The failure to substantiate a claim of wrongdoing does not automatically constitute malicious intent or a false claim.
- V. This policy does not protect individuals who self-report their own misconduct.
- VI. This policy is not intended to replace existing reporting mechanisms for matters such as employment related complaints, health and safety matters, complaints involving discrimination or harassment, nor is it intended to supplant other channels of communication for reporting suspected fraud and financial wrongdoing.
- VII. This procedure should not be used to address and thereby excludes violations that could otherwise be addressed through the College's existing policies and procedures, including the Equity Grievance procedures.
- VIII. The President is authorized to establish and amend procedures necessary to implement this policy.

DEFINITIONS:

Acting in Good Faith - Good faith means the individual providing the information or report of a violation has a reasonable basis in fact for reporting or providing the information. An individual who knowingly provides or reports, or who reasonably ought to know he or she is providing or reporting, malicious, false, or frivolous information, or information with reckless disregard for the truth, or an individual who knowingly omits relevant information, is not acting in good faith.

Assets- a resource with economic value that an individual, corporation or country owns or controls with the expectation that it will provide a future benefit.

Goods-A good in economics is any object or product (factors of production) that is useful.

Protected Disclosure – Communication about suspected wrongful conduct engaged in by a College employee, student, volunteer, or contractor based on a good faith and reasonable belief that the conduct has both occurred and constitutes wrongful conduct.

Resource- a stock or supply of money, materials, staff, and other assets that can be drawn on by a person or organization in order to function effectively.

Retaliation – Any adverse action against an individual because she or he has made a protected disclosure as a whistleblower or has participated in an investigation, proceeding or hearing

involving a protected disclosure. The adverse action exists outside of business related reasons or the action is outside of regular practice. Reporting suspected misconduct does not exempt an employee from legitimate personnel action taken during the normal course of business.

Sarbanes-Oxley Act- The Sarbanes-Oxley Act of 2002, is a United States federal law that mandated strict reforms to existing securities regulations and imposed tough new penalties on lawbreakers. The new law set out reforms and additions in four principal areas: Corporate responsibility, Increased criminal punishment, Accounting regulation, and New protections.

Services- a service is a transaction in which no physical goods are transferred from the seller to the buyer. The benefits of such a service are held to be demonstrated by the buyer's willingness to make the exchange.

Whistleblower - Any person, who in good faith, makes a protected disclosure, with identification of source for College follow-up. Further referred to within this policy as “reporting party or reporting parties”.

Wrongful Conduct - Unethical, illegal or fraudulent business activity in violation of College policy, laws or regulations.

PROCEDURES:

Activity to Be Reported

- A. Fraud that generally involves a willful or deliberate act, expression, omission, or concealment with the intent of obtaining an unauthorized benefit, such as money or property, by deception or other unethical means.
- B. Fraudulent activity relating to grants, contracts, agency funds or other fiduciary obligations.
- C. Forgery or other unauthorized alteration of College instruments including, but not limited to, checks, financial documents, academic records or personal information.
- D. Misappropriation or theft of funds, goods and services, or other College assets/ resources.
- E. Impropriety in handling or reporting money or financial transactions.
- F. Purposely reporting inaccurate financial information.
- G. Authorizing or receiving compensation for goods not received or services not performed.
- H. Accepting or seeking anything of material value from contractors or vendors providing services or materials to the College, not authorized by College policy, nor in compliance with Maryland State Ethics Commission regulations

<https://ethics.maryland.gov/wp-content/uploads/filebase/general/Public-Ethics-Law.pdf>

- I. Destruction, removal or inappropriate use of College records or assets that is unauthorized or contrary to College policy or requirements under the law or regulations.
- J. Unethical procurement practices.

Reporting Suspected Irregularities, Unethical or Illegal Business Activities

- A. All employees are expected to report their reasonable suspicions of fraud, financial misconduct, irregularities, or unethical business activities. Reporting must be made directly to the Director of Equity and Compliance at:
(Equitycompliance@GarrettCollege.edu)
or via the third party reporting line at: www.GarrettCollege.Edu on the Security, Equity Compliance, Reasonable Concern, or Community Resources pages.

All reports are confidential, to the extent permitted by law. All reports will go simultaneously to the Director of Equity and Compliance, President, and Chair of the Board of Trustees.

- B. A report should include information and lawful documents or data in support of the allegation, when possible:
 - 1. A detailed description of the concern;
 - 2. Name of individual(s) involved in the concern;
 - 3. The location where the action(s) occurred; and,
 - 4. Any other details or data that may be important for the investigation including data, documents, evidence, or related information.
- C. The suspected misconduct should be reported as soon as the individual becomes aware of the misconduct.

Vetting of Received Reports

- A. All reports must be reported by one of 3 methods in the Reporting Suspected Irregularities, Unethical or Illegal Business Activities above. This includes those made directly to the confidential reporting means or through a College employee. For employees who receive a protected disclosure, failure to forward within five (5) business days of receiving the report may result in disciplinary action.

- B. Initial receipt of the report will be acknowledged by Director of Equity and Compliance, President, or Chair of the Board of Trustees within five (5) business days if the report was not received anonymously. If the report does not fall under this Policy, the reporting party or other appropriate person/entity will be notified, as long as the report was not received anonymously. Alternative courses for resolution will be discussed at that time.
- C. Reports and investigations will be kept confidential to the extent possible under law and consistent with the need to conduct an adequate investigation and take corrective action.
- D. The reporting party is not responsible for investigating the activity or for determining fault or corrective measure; appropriate responsible administrators are charged with these responsibilities.
- E. At the conclusion of the investigation, a follow-up with the reporting party will be made to the extent possible and permitted by law for closure of the concern.
- F. The Director of Equity and Compliance will prepare a summary report of protected disclosures to the President.

Protection Against Retaliatory Actions

Individuals who believe they have suffered retaliation as a result of making a protected disclosure may report suspected violations to the Director of Equity and Compliance. Retaliatory acts by employees will be handled in accordance with the Human Resources Manual; retaliatory acts by students will be handled through the Student Code of Conduct.