

Mid-Atlantic Christian University Finance Policy #11

SUBJECT: Whistleblower Policy

DATE: May 08, 2009

REVISED: 05/2009; 02/27/2015

REVIEWED: April 2020

NEXT SCHEDULED REVIEW: Even numbered years in February

APPROVED BY BOARD OF TRUSTEES: October 18, 2013

Policy for: All Employees of Mid-Atlantic Christian University

Procedure for: All employees of Mid-Atlantic Christian University

Authorized by: Vice President for Finance

Issued by: Board of Trustees

I. Purpose:

This policy is intended to encourage Board members, staff (paid and volunteer) and others to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events (behaviors or practices) without retribution.

II. Policy:

Mid-Atlantic Christian University's ("University") code of ethics and conduct ("Code") requires trustees, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the responsibility of all trustees, officers, and employees to comply with the Code and to report violations or suspected violations. All violations, without exception, related to matters of sexual violence must be reported to the appropriate Title XI Coordinator and those interactions are governed by the University policy I-19: Preventing and Responding to Domestic Violence, Dating Violence, Sexual Assault, and Stalking.

No University trustee, officer, or employee who, in good faith, reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against a complainant who has reported a violation in good faith is subject to discipline up to and including termination of employment.

III. Procedure

Reporting Violations:

The Code addresses the University's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's immediate supervisor is in the best position to address an area of concern. However, if one is not comfortable speaking with his/her supervisor or he/she is not satisfied with the supervisor's response, he/she is encouraged to speak with anyone in management whom the employee is comfortable approaching. Supervisors and managers are required to report violations and/or suspected violations of the Code to the University's Compliance Officer ("Compliance Officer"), who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the University's open door policy, individuals should contact the Compliance Officer directly.

All violations, without exception, related to matters of Sexual Violence must be reported to the appropriate Title XI Coordinator and those interactions are governed by the institutional policy [I-19 Preventing and Responding to Domestic Violence, Dating Violence, Sexual Assault, and Stalking](#).

Compliance Officer:

The Vice President for Finance is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise senior management and the audit committee. The Vice President for Finance has direct access to the audit committee of the board of trustees and is required to report to the audit committee at least annually on compliance activity.

Accounting and Auditing Matters:

The Finance & Audit committee of the board of trustees shall address all reported violations and/or suspected violations regarding corporate accounting practices, internal controls or auditing. The Vice President for Finance must immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Acting In Good Faith:

Anyone filing a complaint concerning violations and/or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. The University views unsubstantiated allegations, malicious allegations, or allegations not made in good faith as serious disciplinary offenses.

Confidentiality:

The complainant reserves the right to file a complaint on a confidential basis or anonymously. Reports of violations and/or suspected violation are kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations:

The Compliance Officer will notify the complainant and acknowledge receipt of the reported violations and/or suspected violation within five business days. The Compliance Officer promptly investigates all reports and, if required, takes appropriate corrective action warranted by the investigation.

Reporting Violations:

1. The Whistleblower should promptly report the suspected or actual event to his/her supervisor. All violations and/or suspected violation, without exception, related to matters of Sexual Violence must be reported to the appropriate Title XI Coordinator and those interactions are governed by the institutional policy [I-19 Preventing and Responding to Domestic Violence, Dating Violence, Sexual Assault, and Stalking](#).
2. If the Whistleblower would be uncomfortable or otherwise reluctant to report to his/her supervisor, then the Whistleblower could report the event to the next highest or another level of management, including to an appropriate Board committee or member. The Whistleblower can report the event with his/her identity or anonymously.
3. The Whistle blower will receive no retaliation or retribution for good faith reports.
4. A Whistleblower who makes a report that is not done in good faith is subject to discipline, including termination of the Board or employee relationship, or other legal means to protect the reputation of the organization and members of its Board and staff.
5. Anyone who retaliates against the Whistleblower (who reported a violation in good faith) will be subject to discipline, including termination of Board or employee status.
6. Crimes against person or property, such as assault, burglary, etc., should immediately be reported to local law enforcement personnel
7. Supervisors, managers and/or Board members who receive the reports must promptly act to investigate and/or resolve the issue.
8. The Whistleblower shall receive a report within thirty days of the initial report, regarding the investigation, disposition or resolution of the issue.
9. If the investigation of a report that was done in good faith and investigated internal personnel is not to the Whistleblower's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency.
10. The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the organization are subject to subpoena.

IV. Published: Policy Website

V. Reason for Revision

VI. Appendices

Definitions

Code	See Section VII – Rights and Responsibilities -- Staff Handbook
Code of Ethics and Conduct	See Section VII – Rights and Responsibilities -- Staff Handbook
Compliance Coordinator	The Vice President for Finance is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise senior management and the audit committee.
Good Faith	The sincere belief by the complainant that is without any malice, ulterior intent, or an attempt to be fraudulent.
Section VII – Rights and Responsibilities -- Staff Handbook	Section VII – Rights and Responsibilities. Prescribes and describes acceptable employee conduct.
Sexual Violence	Including, but not limited to, sexual offences, sexual assault, dating violence, stalking, or bias/discrimination for reasons related to race, religion, color, genetic information, gender, disability, sexual orientation, gender identity, national origin, ethnicity, age, or ancestry of that person. For more information, review the University’s Sexual Violence Policy (I-19 Preventing and Responding to Domestic Violence, Dating Violence, Sexual Assault, and Stalking.)
Title IX Coordinator	Staff – Vice President for Finance Students—Vice President for Student Services
Violation	Any incident, event, procedure, policy, act, or behavior that violates the Code
Whistleblower	Complainant filing a complaint about alleged misconduct.