



Xavier University Policies & Procedures Manual

Section 5: Financial Administration

Policy:

5.2 WHISTLEBLOWER POLICY

Scope: Faculty and Staff

Responsible Department:
Office of Internal Audit

Approved By:
Audit Committee

Last Reviewed Date: 10/12/2011

Last Updated Date: 10/12/2011

A. PHILOSOPHY

Reflecting its Jesuit, Catholic values, Xavier University expects that its faculty, staff, students, volunteers, and contractors will act in a manner that is consistent with those values in their use of university resources and property. To protect the integrity of the Xavier University community and to ensure ethical and lawful standards of conduct by and among members of our community, the university will investigate suspected dishonest or fraudulent use or misuse of university resources or property and reported potentially criminal conduct by faculty, staff, students, volunteers, or contractors in connection with their employment or attendance at the university.

B. POLICY

All members of the university community are, acting in good faith, expected to communicate suspected dishonest, fraudulent, or wrongful conduct.

Individuals have several options to choose from to report suspected dishonest, fraudulent, or wrongful conduct. The first option is to report through the normal supervisory structure to a supervisor or relevant division leader. Alternately, the report can be made to the university's internal auditor or to human resources. If the individual finds it problematic to report the concern through either of these channels, he or she may opt to use the university's anonymous hot line.

The university will use its best efforts to protect the rights of individuals making such disclosures. It cannot guarantee confidentiality, however, and there is no such thing as an "off the record" or "unofficial" report. The employee receiving the report should keep the whistleblower's identity confidential unless: (a) the person agrees to be identified; (b) identification is necessary to allow university or law enforcement officials to investigate, report to

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supervisors, or respond effectively to the report; (c) identification is required by law; or, (d) the person reported is entitled as a matter of law to the identity.

Those receiving reports of suspected dishonest, fraudulent, or other wrongful conduct should not undertake an investigation of the reported conduct on their own, but rather, are required to communicate such conduct to the internal auditor who will assist the recipient in determining a course of action and who will track the matter to resolution.

No employee may retaliate against an individual because that person made a protected disclosure. University faculty and staff may not directly or indirectly use or attempt to use the official authority of influence of their positions or offices for the purpose of interfering with the right of an individual to make a protected disclosure to the individual's immediate supervisor or other appropriate administrator or supervisor within the operating unit, or other appropriate university official about matters within the scope of this policy. Any retaliatory action taken by an employee is a violation of this policy and subject to procedures and discipline applicable to any other policy, rule, or code of conduct.

It is the intent of the university that criminal matters will be referred to the appropriate governmental authorities.

C. DEFINITIONS

Dishonest, Fraudulent or Wrongful Conduct: A violation of university policy or the unauthorized use of university property, resources, or authority for personal gain or any other non university related purpose; a violation of law.

Whistleblower: An employee who informs one or more of the individuals identified in the policy statement above or an external entity about an activity or conduct that the employee in good faith believes to be fraudulent, dishonest or criminal.

Protected Disclosure: Communication about actual or suspected dishonest, fraudulent or wrongful conduct engaged in by a university employee, student, volunteer, agent, or contractor based on a good faith and reasonable belief that the conduct has both occurred and is a violation of applicable law and/or university policy.

Good Faith Allegations: Allegations reasonably founded on factual observations made with a reasonable belief as to the truth or accuracy of the allegation. Individuals making allegations that are not in good faith may be subject to the appropriate University disciplinary action and/or legal claims by the individuals accused of such conduct.

Retaliation: Adverse action against an individual because she or he has made a protected disclosure or has participated in an investigation, proceeding, or hearing involving a protected disclosure.

D. PROCEDURES

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Members of the university community are encouraged to use the normal channels of communication (supervisor, divisional leadership, internal auditor, or human resources) for reporting dishonest, fraudulent or wrongful conduct.

The anonymous hot line is an option when the normal channels of communication would be problematic. The hot line is primarily intended for suspected compliance failures, fraud, and illegal activities, especially external compliance or financial affairs, although it can be used for other reportable matters. Reports made to the anonymous hot line will be referred to the internal auditor for initial handling.

The internal auditor will respond to all matters reported or referred to him or her by making timely communication to the Chair of the Audit Committee of the Board of Trustees, the president of the university, and the chief financial officer of the university (assuming none of those individuals are implicated in the reported matter). The internal auditor will convey the nature of the matter, planned follow-up, regular updates, and eventual resolution. Outcomes generally will not be reported back to the individual who made the allegation.

The following table outlines the offices that the internal auditor typical will work with or refer matters to for attention and coordinated follow-up, provided that the individuals in those offices are not implicated in the reported matter:

Academic misconduct matters – Office of Academic Affairs
Athletic matters – Department of Athletic, Compliance
Criminal matters – Campus Police
Employment matters – Office of Human Resources
Financial matters – Office of Financial Administration,
Student matters – All matters involving students, other than student-employment and not covered by the offices listed above – Office of Student Life, 513-745-3202
All other matters – Office of Internal Audit, 513-745-XXXX

Supervisors who receive protected disclosures are required to notify the internal auditor. After consultation with the internal auditor, it is expected that follow up will primarily be overseen by the appropriate office listed above.

CONTACTING XAVIER

Please contact the Office of Internal Audit with any questions.

AUTHORITATIVE SOURCE

The authoritative source for this policy, and responsibility for its implementation, rests with the Internal Audit Officer.

APPROVAL AND REVIEW HISTORY

Reviewed and approved by President's Cabinet

REVIEW CYCLE

This policy will be periodically reviewed and updated as appropriate.