

# Whistleblower Policy

## Overview and Purpose

Louisburg College (the “College”) requires its trustees, officers, employees, parents and students (covered persons) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The College’s internal controls and operating procedures, of which this is a part, are intended to deter and prohibit activity that is contrary to College policy, or is in violation of federal, state or local laws and regulations. This Whistleblower Policy is intended to protect any covered person who engages in good faith disclosure or reporting, as described below, of an alleged action or omission that they reasonably believe to be a violation of laws, regulations, or the College's policies or procedures (a "Violation"), by any covered person. Violations may include, but are not limited to:

- A violation of a federal, state, or local law;
- Fraud or financial irregularities;
- Violation of a School policy;
- Fraudulent financial reporting;
- Discrimination/harassment/retaliation;
- Unethical business practices;
- Athletics rules violations;
- Wrongful termination;
- Workplace hostility;
- Forgery or alteration of any documents;
- Unauthorized alteration or manipulation of computer files;

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- The use of School property, resources or authority for personal gain or for non-School-related purpose except as authorized or provided under School 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.

## Policy

This policy prohibits retaliation in any form against any covered person who in good faith reasonably believes and reports or discloses such alleged Violations to the College's attention (a "Report"). However, any covered person who knowingly makes a false accusation of a Violation shall be subject to disciplinary and/or legal action, as applicable. This policy also prohibits retaliation in any form against any person or entity who or which participates in or otherwise assists with an administrative proceeding, judicial proceeding, or investigation under this policy by the College, the Audit and Risk Management Committee of the Board of Trustees, the Board

of Trustees or a government agency. Any person who directly or indirectly takes any actions whatsoever in retaliation against a person 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, as applicable, expulsion from the College, termination of employment, or appropriate legal action. Anyone who encourages others to so retaliate also violates this policy and will be subject to appropriate action.

The College will promptly investigate any reported Violations by any covered person. Anyone found to have engaged in such Violations is subject to disciplinary action, up to and including termination of employment, subject to applicable College procedures. All members of the College community, including

parents of students, are expected and encouraged to report possible Violations through appropriate College procedures or by contacting his or her supervisor, another level of supervision, the Provost or most senior academic officer in the President's Cabinet, Chair of the Audit and Risk Management Committee of the Board of Trustees, or Chair of the Board of Trustees. Any concern regarding, or allegation of retaliation for reporting, an alleged Violation should also be reported through the procedures outlined in this policy. All reports shall be made known in a timely manner to the General Counsel of the College;

### **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 College will promptly investigate such Reports in good faith, but confidentiality or anonymity cannot be assured, depending on the nature of the Violation and the course of the investigation. Reasonable efforts within legal limits will be made to protect the confidentiality and anonymity 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, trustee, officer, employee, parent or student has knowledge. In conducting the investigation, the College may retain outside legal or accounting advisors.

### **Reporting through School Procedures**

All reports of suspected Violations will be reported and investigated using relevant School policies and procedures.

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- Staff and Faculty members should direct their reports under this policy to the Provost or most senior academic officer in the President's Cabinet or President. If the staff member is not comfortable reporting the suspected violation to these persons, he or she may direct the Report to the Chair of the Audit and Risk Management Committee or the Chair of the Board of Trustees.
- Students and parents should direct their Reports under this policy to the Provost or most senior academic officer in the President's Cabinet or the Vice President of Student Affairs or the President. If the student is not comfortable reporting the suspected violation to these persons, he or she may direct the Report to the Chair of the Audit and Risk Management Committee or the Chair of the Board of Trustees.
- Trustees should direct their Reports under this policy to the Chair of the Board of Trustees or the Chair of the Audit and Risk Management Committee.
- All Reports shall be reported by the recipient to the Chairs of the Audit and Risk Management Committee and of the Board of Trustees and to the General Counsel of the College.
- If the investigation is of the President, anyone who receives the report should forward the report to the Chair of the Board of Trustees who shall designate a coordinator to investigate, and who shall first consult with the Chair of the Board of Trustees on procedures, and the decision on action will be made by the Chair of the Board of Trustees in consultation with the General Counsel of the College.
- If the investigation is of a trustee, it will be handled by the Chair of the Board of Trustees with the advice of the Chair of the Audit and Risk Management Committee and in consultation with the General Counsel of the College.
- Above-described school officials and Board members who receive Reports must act promptly to investigate and report regarding the issue. The whistleblower, if reachable, will receive such notification and such other information as the College in its complete discretion deems appropriate.
- It is acknowledged that the person making the Report has the right at any time to report the event to the appropriate governmental investigative agency outside the School.

*This policy was approved January 22, 2018, by way of electronic vote. Emails are on file in the President's Office.*