



Washington and Lee University BOARD OF TRUSTEES

Whistleblower Policy: Fraudulent or Dishonest Conduct and Violations of Law

Approved By: _____	W&L Board of Trustees	Related Policies: _____
History:	Issued – _____	_____
	Revised – _____	

	_____	Additional References: _____
Responsible Office: _____	Office of General Counsel	Contact: _____
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I. INTRODUCTION

Policy Statement

Washington and Lee University (“the University”) has a responsibility for the stewardship of its resources and the private support that enables it to pursue its mission. The Board and administration are committed to compliance with the laws and regulations to which the University is subject and to promulgating University policies and procedures to interpret and apply these laws and regulations in the University setting.

The University’s internal controls and operating procedures are intended to detect and to prevent or deter fraudulent or dishonest conduct, and/or violations of law (referred to hereinafter as “improper activities”). However, even the best systems of control cannot provide absolute safeguards against improper activities. Intentional and unintentional improper activities may occur. The University has a responsibility to investigate and report to appropriate parties allegations of suspected improper activities and to report the actions taken by the University.

The University will investigate any alleged improper activities and may discipline any individual found to have engaged in such conduct, up to and including dismissal from the University. W&L reserves the right to refer such conduct for civil and criminal prosecution.

All members of the W&L community are encouraged to report possible improper activities. Employees (including student employees) should report concerns to their supervisor/department head. Students not working for the University should report their concerns to the supervisor/department head of the University employee whom they believe to be engaging in such improper activity. W&L supervisors and department heads are required to report any concerns brought to them, and any situations in which they suspect improper activities, to their Vice President, the relevant Dean, or the Provost. If, for any reason, an individual finds it difficult to report his/her concerns to the relevant supervisor/department head, he/she may report the matter to the relevant Dean or Vice President, or directly to the Chair of the Audit

Subcommittee of the Committee on Finance (“the Audit Subcommittee”), in the manner set forth in the procedures below.

Applicability

This policy applies to all members of the W&L community.

II. DEFINITIONS

Improper Activities: The following constitute a non-exclusive list of improper activities:

i) *Fraudulent or Dishonest Conduct* - A deliberate act or failure to act with the intention of obtaining an unauthorized benefit from the University. Examples of such conduct include, without limitation:

- Forgery or alteration of any documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation of the University’s Conflict of Interest Policy
- Misappropriation or misuse of University resources, including funds, supplies, or other assets
- Authorization or receipt of compensation for services not received or not performed, or hours not worked; and

ii) violations of law.

Whistleblower - An individual who informs a supervisor/department head, Vice President for Administration, Dean, or the Chair of the Audit Subcommittee of the Board Committee on Finance, about any potential improper activities.

Baseless Allegations - Allegations made with knowledge of or reckless disregard for the truth.

III. PROCEDURE

Supervisors/Department Heads are required to notify their Vice President, the relevant Dean, or the Provost of reports/concerns of suspected improper activities.

Supervisors/Department Heads should take reasonable care in dealing with allegations of improper activities to avoid:

- Baseless allegations
- Premature notice to persons suspected of improper activities and/or disclosure of such suspected conduct to others not involved in the investigation
- Violations of whistleblower protection

Accordingly, a supervisor/department head who is informed of suspected improper activities should NOT contact the person suspected and should NOT discuss the matter with anyone other than the VP/Dean/Provost or the Office of General Counsel.

Once the VP/Dean/Provost is aware of any suspected improper activities, he/she will assess the allegations to see that they are not baseless and will then conduct an investigation (or direct that an investigation be conducted), reach a conclusion on whether the improper activity occurred, and proceed to take whatever action, including disciplinary measures, he/she deems appropriate. In handling reports, the VP/Dean/Provost may consult with appropriate persons, but should not disclose such suspected conduct to those not involved in the investigation or who do not have a need to know.

The Office of General Counsel will serve as a resource to the VP/Dean/Provost throughout the investigation and handling of the matter. The VP/Dean/Provost will prepare a report summarizing the suspected improper activity, the investigation, the conclusion, and the actions taken, and the Office of General Counsel will retain such record for the purpose of documenting resolution of reported alleged improper activity. If the General Counsel, upon review of the summary report, believes that the matter has not been sufficiently addressed, the General Counsel may forward the matter to the Chair of the Audit Subcommittee of the Board of Trustees Finance Committee for review. The General Counsel will provide a status report of all complaints and their disposition under this policy to the Audit Subcommittee at its regular meetings.

If the VP/Dean/Provost, upon receipt of a report of improper activity, for any reason feels uncomfortable handling the matter, he/she may forward the report to the Chair of the Audit Subcommittee and request that the Audit Subcommittee review, investigate (as appropriate) and resolve the matter.

If, for any reason, an individual feels uncomfortable using the reporting mechanisms set forth above and wishes to make a report of improper activity directly to the Audit Subcommittee, he/she may do so in writing in a sealed envelope addressed to the Chair of the Audit Subcommittee, W&L Board of Trustees, c/o General Counsel's Office, Washington Hall (W-32), Lexington, Virginia 24450 (sealed envelopes sent to General Counsel's Office will be delivered intact to the Chair of the Audit Subcommittee for evaluation).

The Office of General Counsel will serve as a resource to the Audit Subcommittee in its review, investigation (as appropriate), and resolution of any reported misconduct under this policy. A record of all complaints/reports made under this policy will be maintained by the Office of General Counsel for the purpose of documenting resolution.

IV. RIGHTS AND RESPONSIBILITIES

The University and its employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms and conditions of employment (including, without limitation, threats of physical harm, loss of job, punitive work assignments, impact on salary or wage). A whistleblower who believes that he/she has been retaliated against may file a written complaint in a sealed envelope addressed to the Chair of the Audit Subcommittee, W&L Board of Trustees, c/o General Counsel's Office, Washington Hall (W-32), Lexington, Virginia 24450 (sealed envelopes will be delivered intact to the Chair of the Audit Subcommittee).

The University will use its best efforts to protect whistleblowers against any form of retaliation. It cannot guarantee confidentiality, however, and there is no such thing as “unofficial” or “off the record” reporting. The University will keep the whistleblower’s identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow the University or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; (4) the University concludes that the person accused of improper activities is entitled to the information.

Individual bringing forth baseless allegations may be subject to disciplinary action independent of this policy.

V. Annotated Revision History

Revised 10/20/2007 to delete references to the Vice-President of Administration; conform this policy to the new policy template; clarify baseless allegations subject a complainant to discipline independent of this policy. Revised May 9, 2009 to narrow the scope of improper activities to remove university policy violations from scope of improper activities, given other avenues now available for the community to bring forward policy violations.
