Kalamazoo College

Whistleblower Policy
Recommended Amendment October 18, 2013 - Board of Trustees Audit Committee

Introduction and Responsibility
Every member of the Kalamazoo College community has a responsibility for the stewardship of College resources and the private support that enables it to pursue its mission. The College is committed to compliance with the laws and regulations to which it is subject. In addition, the College seeks to maintain policies and procedures that support the highest standards of honesty, openness and accountability.

Purpose
This policy is intended to protect any student or employee who engages in good faith disclosure of an alleged action or omission by a College official or employee, reasonably believed to be dishonest conduct related to College property and financial resources, conduct that does not comply with the College’s internal controls and policies, or a violation of laws or regulations.

The College’s internal controls and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. Intentional and unintentional violations of laws, regulations, policies and procedures may occur.

It is the responsibility of all College employees, students, parents, alumni, and other individuals to report violations or suspected violations in accordance with this “whistleblower policy.” The College has a responsibility to investigate and report to appropriate parties allegations of suspected improper activities and to report the actions taken by the College.

Process of Investigation
The Audit Committee of the Board of Trustees shall address all reported concerns or complaints regarding stewardship of the College’s resources, finances, internal controls, accounting or auditing practices. Relevant concerns may include, but are not limited to:
- Any misrepresentation of the true financial state of affairs of the College
- Financial irregularity, fraud, theft, corruption or bribery
- Failure to comply with a fiduciary obligation
- The deliberate concealment of any of the above

Individuals who wish to report violations or suspected violations may do so by sending a sealed envelope addressed to the Chair of the Audit Committee, Kalamazoo College Board of Trustees, c/o President’s Office, 1200 Academy Street, Kalamazoo, MI 49006. Reports of unlawful or unethical conduct should contain pertinent details to allow an appropriate inquiry into the matter. Sealed envelopes will be delivered intact to the Chair of the Audit Committee for evaluation. All complaints will be processed in an expeditious and professional manner. Whistleblowers are encouraged to provide information on a non-anonymous basis to allow the College to conduct a thorough investigation. However, both anonymous and non-anonymous will be accepted.

The College will take the appropriate action, in response to a whistleblower complaint. Such action shall be in accordance with applicable laws and regulations, and College policies and procedures. If the chair of the Audit Committee deems the complaint worthy of investigation, fact finding will occur in conjunction with an additional committee member and /or the Board chair. Whistleblower complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistleblower complaints will only be shared with those who have a need to know so that the College can conduct an effective investigation, and determine what action to take.
based on the findings of any such investigation. The College reserves the right in the process of its investigation to retain outside legal and or accounting expertise, and may involve law enforcement personnel as appropriate. If an investigation establishes that a violation of law, external regulation or College policy occurred, appropriate action will be based upon law and College policy and resolution of the issue will be delegated to the appropriate body.

Once a year the Chair of the Audit Committee will provide a status report to the Audit Committee on all complaints received, including responses from the College. A file will be maintained by the Assistant Secretary of the Board for the purpose of documenting resolution to reported violations or suspected violations. Every three years the Audit Committee will review and update the Whistleblower Policy as necessary.

**Whistleblower Protection from Retaliation**

No individual who in good faith reports a violation or suspected violation shall suffer harassment, retaliation or adverse employment or academic or educational consequence. Retaliation against any employee or student who files a report or voices a concern under this policy is strictly prohibited. Whistleblowers who believe that they have been retaliated against may file a written complaint, addressed to the Chair of the Audit Committee. However, this protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Individuals who knowingly or with reckless disregard for the truth give false or misleading information in conjunction with a report or violation, or knowingly make a false report of violation, are not entitled to the protections of this policy, and may be subject to appropriate disciplinary action.