



FRAUD AWARENESS AND WHISTLEBLOWER PROTECTION POLICY

Policy Number: 2.1300

Subject Area: General College Policies/Administration

Adopted: 07/24/2017

Revised: 07/24/2017

Scope of Policy

As a public institution, Kaskaskia College is accountable to taxpayers, students and employees, and is committed to the highest standards of ethical behavior. All employees of Kaskaskia College contribute to the successful operation and positive reputation of the institution. By working with integrity and committing to high ethical standards, each employee adds to a culture of honesty and accountability. This policy outlines principles to ensure that ethical standards are maintained and individuals are encouraged to report or disclose allegations of internal wrongdoing.

Fraud or Illegal Activity is wrongful or criminal deception intended to result in financial or personal gain. Examples include but are not limited to:

- Any dishonest or fraudulent act
- Crimes or violations of a law, rule, or governmental regulation
- Abuse of authority
- Gross mismanagement or waste
- Endangerment of the health or safety of an individual
- Gross negligence of duty
- Unauthorized disclosure of confidential and proprietary information
- Improper use of property or assets (vehicles, facilities, computers, e-mail, etc.)
- Misreporting actual time or hours worked
- Corruption, bribery, or blackmail
- Misappropriation of assets, embezzlement, and theft
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the institution
- Participation in sham or fraudulent transactions
- Authorizing or receiving payment of goods not received or services not performed
- Forgery or alteration of accounting or student records such as residency status, transcript changes, etc.
- Harassment in the workplace
- Health code violations
- Discriminatory employment practices
- Actions related to concealing or perpetuating abovementioned activities

Responsibility

Each employee, regardless of rank or position, is responsible for safeguarding college resources and ensuring that those resources are used for the benefit of the institution. If wrongdoing or fraud is suspected or observed, employees are required to report the activity immediately.

Managers in each department have the responsibility of managing integrity and fraud risks that may occur within their department. This involves setting a tone of honesty and integrity, instilling awareness among staff of policies and procedures, identifying risks in their areas that may be harmful to the institution, instituting preventative measures, and following the steps in this policy for reporting integrity breaches and fraud.

Reporting

This College policy is derived from the Illinois Whistleblower Act. A "whistleblower" is a person who exposes any kind of wrongdoing that is deemed illegal or unethical within an organization. The College recognizes that the decision to report a breach or suspected breach is difficult. However, employees contribute to the success of the College by identifying and reporting breaches of integrity, fraud, or illegal activities.

A whistleblower is protected from retaliation resulting from exposing wrongdoing, or participating in a workplace investigation of wrong doing. Retaliation can include, but is not limited to: termination, demotion, decreased compensation, poor work assignment, harassment, threat of harm, or missed training opportunities. Whistleblower protection does not extend to immunity for any personal wrongdoing that has occurred.

Additionally, any college employee who retaliates against a whistleblower is subject to discipline up to and including termination

of employment. Retaliation from members of the Board of Trustees is prohibited as well.

Finally, the College empowers employees to report concerns, and exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Remedial Action

If, after an investigation, it is determined that the allegation has merit or is materially true, the College reserves the right to take all appropriate actions including terminating the employment of the perpetrator, reporting the breach/fraud to government authorities, and pursuing legal actions, both civil and criminal, against the perpetrator.

Please see associated procedures for reporting guidelines, and contact an Ethics Officer or a Human Resources professional if you have any questions.

Replaces Fraud Awareness and Whistleblower Protection Policy 1.04 approved July 24, 2017.