

Fraud Reporting and Whistleblower Protection Policy

Policy

The university is committed to complying with all applicable laws and regulations as well as its internal policies and procedures. Furthermore, the university is responsible to develop and implement internal controls and procedures to deter and detect improprieties. The university seeks to not only comply with legal standards, but expects its administration, faculty, and staff to act with integrity and in an ethical manner that upholds the mission of the university. Individuals who have knowledge of improprieties or perceived improprieties must disclose that information in accordance with this policy.

Purpose

To provide a mechanism for reporting and investigating suspected improprieties and establish a non-retaliation policy for the person (whistleblower) reporting the impropriety.

Scope

This policy applies to any impropriety or suspected impropriety involving employees, officers or trustees, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with Lewis University. Non-retaliation protection is afforded to any whistleblower who in good faith discloses such impropriety through the mechanisms provided in this policy as well as disclosures made to a government agency, law enforcement agency, or another person or organization who in turn discloses the impropriety.

This policy does not replace or supersede existing mechanisms for reporting misconduct, Title IX violations, NCAA violations, or other general institutional complaints as outlined in the faculty handbook, staff handbook, and student handbook, or as outlined in appropriate local, state, and federal law.

Definitions

Impropriety – an act, representation, or omission, including but not limited to:

- Any dishonest or fraudulent act.
- Forgery or unauthorized/materially misleading alteration of any document or account belonging to Lewis University.
- Destruction, alteration, mutilation, concealment, covering up, falsification or making of a false entry in any data, record, document or tangible object with the intent to impede, obstruct or influence any investigation by the University or any state, federal or administrative agency or activity of any third party auditor
- False and misleading internal and external verbal and written reports.
- Misappropriation of funds, securities, supplies, equipment, or other assets of Lewis University for non-university activities or personal gain.
- Disclosing confidential and proprietary information to outside or inappropriate parties.

- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to Lewis University. Exception: gifts less than a nominal amount of \$75 or less in value.
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment.
- A violation of or noncompliance with of a local, state, or federal law or regulation, a university policy or procedure.
- An act, representation or omission that could result in a potential adverse impact on the health and well-being of the university's constituents.
- Receiving or authorizing compensation for services not performed.
- Concealing any of the above-mentioned activities.

Whistleblower – any person who in good faith voices concerns to a University official with authority to act on the report, files a complaint or grievance, testifies or participates in investigations, or who opposes in reasonable fashion actual or perceived violations of university policies or unlawful acts

Policy

Investigation Responsibilities

The Chair of the Audit Committee, has the primary responsibility for the investigation of all suspected improprieties as defined in the policy and reported through the whistleblower hotline noted below. The investigation may utilize whatever internal and/or external resources considered necessary.

Those individuals assigned to investigate suspected improprieties will have:

- Free or unrestricted access to all Lewis University records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody or any such items or facilities when it is within the scope of their investigations.

Investigation findings, corrective actions, and resolutions relating to those reports received through the whistleblower hotline will be reported to and reviewed by the Audit Committee of the Board of Trustees.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with public funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply. It is the policy of Lewis University to fully comply with all additional reporting disclosure and other requirements pertaining to suspected acts of fraud as described in award documents.

Confidentiality

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. While every attempt will be made to protect the identity of the whistleblower, the nature of the concern may lead people to draw their own conclusions, and

as such, confidentiality cannot be guaranteed. However, the whistleblower will be protected against any and all retaliation as noted below.

Whistleblower Protections

Employees or other persons who lawfully report suspected improprieties or other activity to the University, the Audit Committee, or any federal or state authority or agency shall not suffer discharge, demotion, suspension, threats or harassment or be discriminated against in any other way because of such person's lawful actions in providing information or assistance to an investigation into fraudulent or other activity.

The university prohibits retaliation of any whistleblower, witness, participant in the investigative process, or person who refuses to engage in the impropriety, including retaliation against any family member thereof. Furthermore,

- Engaging in retaliation can result in disciplinary action up to and including dismissal from the university
- Filing or participating in a disclosure of impropriety, that the individual knows or believes to be false or as to which the individual has acted in reckless disregard to facts know to the individual is not protected by this provision against retaliation and may result in disciplinary action up to and including dismissal from the university.
- Refusing to follow direct instructions from a supervisor unless doing so will present a substantial risk of immediate harm or personal criminal liability which cannot be addressed by later report is not protected. Employees who believe that they have been instructed to engage in an impropriety by their supervisor should absent the circumstances above follow instruction and then report the suspected impropriety immediately to a responsible person.

Any person who believes they have been subject to retaliation, observes, or is otherwise aware of an incident of unlawful retaliation in violation of this policy shall report such incident promptly pursuant to the compliant procedures noted in this policy

Reporting Procedures

Employees may bring concerns of improprieties directly to their supervisor, Human Resources, or an appropriate campus department. Non-employees may address their concerns with the Associate Provost for Student Success and Vice President for Mission who also serves as the university ombudsman.

As an alternative, the employee or person reporting an impropriety may report and remain anonymous, if desired, through the university's whistleblower hotline as noted below:

Phone: 877-506-8720
Fax: 866-332-2699
Website: www.thecompliancepartners.com/lewisu
Email: lewisu@signius.com

The hotline report is provided directly from the 3rd party vendor to the Chair and Vice Chair of the Board of Trustees as well as the Chair of the Audit Committee.