

Doane University Whistleblower Policy

Purpose

The Doane University Code of Conduct (hereinafter referred to as the Code) requires Trustees, other volunteers, faculty and staff to observe high standards of professional and personal ethics in the conduct of their duties and responsibilities. Faculty and staff and representatives of the college must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. In line with this commitment and the College's commitment to open communication, this Policy aims to provide an avenue for Trustees, other volunteers, faculty and staff, to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith.

Scope:

This Policy is intended to cover the submission of serious concerns that could have a serious impact on Doane University, such as actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with college policy, including the Code; or
- Otherwise amount to improper conduct.

The receipt, retention, and treatment of complaints received by the college regarding accounting, internal controls, or auditing matters.

The protection of trustees, volunteers and faculty and staff reporting Concerns from retaliatory actions.

Authority of Audit Sub-Committee

All reported Concerns will be forwarded to the Audit Sub-Committee in accordance with the procedures set forth herein. The Audit Sub-Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Trustees, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable trustees, volunteers, and faculty and staff to raise Concerns within the college for investigation and appropriate action. With this goal in mind, no trustee, volunteer, or faculty and staff who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an faculty and staff, adverse employment consequences. Moreover, a volunteer or faculty and staff who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Faculty and staff

Faculty and staff should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern

is valid, the individual should report the Concern to the Director of Human Resources. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Director of Human Resources.

If the Concern was reported verbally to the Director of Human Resources, the reporting individual, with assistance from the Director of Human Resources, shall reduce the Concern to writing. The Director of Human Resources is required to promptly report the Concern to the Chair of the Audit Sub-Committee, who has specific and exclusive responsibility to investigate all Concerns (the Chair of the Audit Sub-Committee may delegate this responsibility as appropriate).

If the Director of Human Resources, for any reason, does not promptly forward the Concern to the Audit Sub-Committee, the reporting individual should directly report the Concern to the Chair of the Audit Sub-Committee. Contact information for the Chair of the Audit Sub-Committee may be obtained through the Administrative Assistant to the President. Concerns may be also be submitted anonymously in writing and sent directly to the Chair of the Audit Sub-Committee.

Trustees and Other Volunteers

Trustees and other volunteers should submit Concerns in writing directly to the Chair of the Audit Sub-Committee. Contact information for the Chair of the Audit Sub-Committee may be obtained from the Vice President of Finance or the Administrative Assistant to the President.

Handling of Reported Violations

The Audit Sub-Committee shall address all reported Concerns. The Chair of the Audit Sub-Committee shall immediately notify the Audit Sub-Committee, the President, and the Board Chair of any such report. The Chair of the Audit Sub-Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Sub-Committee, and appropriate corrective action will be recommended to the Board of Trustees, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Sub-Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

