

Whistle-Blower Policy - Reporting Ethics Violations

Issued October 23, 2009

Office of the President

General

Rudolf Steiner College expects and requires that all employees observe the highest of standards of personal and professional ethics in conducting their various duties and responsibilities. Honesty and integrity are essential College values and are integral in accomplishing the College Mission. Arising from its commitment to comply with all laws and regulations to which it is subject, the College's operating procedures and internal controls are designed to detect and prevent improprieties. Various mechanisms are provided to encourage employees to report their concerns and suspicions regarding compliance violations or irregularities on a timely basis. Students may also report wrongdoing through the Dean of Students.

There may be circumstances where employees feel it necessary to report suspected financial wrongdoings outside of the traditional chain of reporting. The Whistle-Blower Policy has been created for such instances, allowing allegations to be made outside of the usual environs of the suspected employee, and providing for a degree of confidentiality and anonymity for the reporting person, if requested.

The Whistle-Blower Policy applies only to reports of suspected violations of College policy, law, or external regulations of a financial nature. These may include, but are not limited to, misuse of cash or other College property, inappropriate spending through the accounts payable process, theft, and false reporting of hours worked for payroll purposes. The policy does not apply to complaints regarding policies, employment, compensation or benefits, or to employment or personal grievances.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Although an employee's report may possess merit, comments made to others regarding another employee could constitute defamation, invasion of privacy or other grounds for civil liability. Employees should not discuss allegations outside of the reporting and investigation process. This is especially the case should the investigation prove that the suspected employee's actions were lawful or within College policy.

*Note that if an employee self-discloses his or her identity directly or indirectly through his or her own actions outside of the official investigation process, the College is not obligated to maintain confidentiality.

Protection from Retaliation

An employee who in good faith reports a suspected violation of law or College policy shall not suffer harassment, retaliation or adverse employment consequence from other employees or the College. An employee who retaliates against someone who has reported a suspected violation in good faith is subject to discipline up to and including termination of employment. Any employee who believes that he/she has been retaliated against after making a good faith report may report this alleged retaliation to the President or a member of the Executive Committee.

Handling of Reported Violations

The President, as Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The investigator/investigation team has access to all resources of the College and external counsel to ensure a fair and accurate resolution to the alleged violation. The investigator/investigation team is

responsible for documenting its investigation and its rationale for the resolution. The investigation is closed when the President has deemed the investigation complete and the investigator/investigation team has reached a resolution. Documents and evidence relating to a closed investigation will remain in the College's files in the President's Office.

If the investigation establishes that a violation of law, external regulation or College policy occurred, the President, the Executive Committee, the Treasurer or CFO, (and in the case of a College officer, the Chair of the Board of Trustees), will determine appropriate action based upon law and College policy. An individual who has been deemed to have committed an act in violation of law or College policy will have access to the grievance process of the College described in the employee handbook.

To make a report under this policy an employee is required to complete and sign a Whistle-Blower Disclosure Statement. Employees should be aware that the filing of the statement acknowledges their understanding that an investigation may commence. Since successful investigations are many times based upon timely evidence, reports under this policy should be made as soon as possible, preferably within six months of the occurrence, but in any event within one year.

General Reporting Outside of the Whistle-Blower Policy

It is the responsibility of all directors, officers and employees to report suspected ethics violations. Rudolf Steiner College has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. In the case of ethics violations, if an employee is not comfortable speaking with his/her supervisor or is not satisfied with the supervisor's response, they are encouraged to speak with the Ombudsman or a member of the Executive Committee. Supervisors and managers are required to report suspected ethics violations to the President, who has the responsibility to investigate all reported violations.

Financial Misconduct or Misuse of College Property - Reports can be made to the manager of the Finance Office or the College President.

Employment Policies - Claims concerning discrimination, harassment (including sexual harassment) or other violations of employment policies can be made to the Ombudsman or a member of the Executive Committee.

Education - Claims of noncompliance with academic policies, falsification of research, faculty misconduct or other education concerns can be made to the Academic Dean or any member of the Executive Committee.

Environment, Health and Safety - Concerns regarding environmental protection, hazardous conditions, and violations of health, and safety regulations can be reported to the Campus Services Manager or the Executive Committee.

Data Security - Suspicions concerning improper use of computer technology or College electronic data should be reported to the Executive Committee.

*

*

*

*

Rudolf Steiner College

Whistle-Blower Disclosure Statement

Personal Information:

Name: _____ Email Address: _____

Campus Extension: _____

Are you requesting confidentiality? _____

Incident Information:

Date(s): _____

Name of suspected employee(s): _____

Description of the alleged violation (please be as specific as possible and attach additional sheets as necessary):

Witness(es):

Please describe any evidence supporting the allegation.

Please describe any physical evidence.

Certification:

I have read and understand the Rudolf Steiner College Whistle-Blower Policy. I represent that the facts outlined above are true and accurate to the best of my knowledge.

Signature

Date

This disclosure statement has been received by the President's office on the date noted below, and I am in custody of any evidence noted above.

President

Date

