



Jamestown Community College  
Policies and Procedures

<b>Policy Title</b>	<b>Whistleblower Policy</b>	<b>Policy Number</b>	<b>105</b>
<b>Section</b>	<b>Human Resources</b>	<b>Approval Date</b>	<b>2/20/2007</b>
<b>Subsection</b>	<b>Employee Expectations/Code of Conduct</b>	<b>Effective Date</b>	<b>2/20/2007</b>
<b>Responsible Office</b>	<b>Human Resources</b>	<b>Review Date</b>	<b>10/2013</b>

### 1.0 Purpose

**1.1** To establish formal procedures for:

- the receipt, retention, and treatment of complaints received by corporations regarding accounting, internal accounting controls, or auditing matters; and
- the confidential, anonymous submission by employees of the corporation, of concerns regarding questionable accounting or auditing matters.

### 2.0 Policy

**2.1** Although not subject to the Sarbanes-Oxley Act, Jamestown Community College (JCC) is committed to achieving compliance with accounting standards, accounting controls, and audit practices applicable to private corporations. Accordingly, in order to facilitate the reporting of concerns and complaints, the Finance and Audit Committee of the JCC Board of Trustees hereby establishes the following procedures for:

- the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including concerns regarding questionable accounting or auditing matters (collectively, “Accounting Matters”), and
- the confidential, anonymous submission by employees of JCC or other persons of concerns regarding Accounting Matters.

### 3.0 Procedures

**3.1 Submission of Complaints.** The JCC Administration shall promptly forward to the Finance and Audit Committee any complaints that it has received regarding accounting matters. Any person, including employees, with a concern or complaint regarding accounting matters may submit their concern or complaint by sending an e-mail to Mark Ward, Chairman of the JCC Board of Trustees, at

[mjward@yahoo.com](mailto:mjward@yahoo.com). Be advised that sending an e-mail message may not protect your anonymity. In lieu of an e-mail communication, a person submitting a complaint may send a letter (anonymously, if necessary) to Chairman Ward at 6123 Fairview Lane, Great Valley, NY 14741 or telephone him at 716-945-4934.

The person submitting a complaint should include a telephone number in the submission at which they may be contacted if the person requests contact or if the Finance and Audit Committee determines that contact is appropriate. Whether you identify yourself or not, in order that a proper investigation can be conducted, please provide as much information as you can, sufficient to do proper investigation, including where and when the incident occurred, names and titles of the individuals involved, and as much other detail you can provide.

### **3.2 Treatment of Complaints.**

**3.2.1** Upon receipt of a concern or complaint, the Chairman of the Finance and Audit Committee will:

- determine whether the concern or complaint actually pertains to accounting matters, and
- acknowledge, if possible, receipt of the concern or complaint to the submitter within ten (10) working days.

**3.2.2** Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation.

**3.2.3** The Finance and Audit Committee may enlist employees of JCC, JCC legal counsel, or JCC's external auditors to conduct any investigation of complaints relating to accounting matters. Use of other outside advisors shall be subject to approval by the Board of Trustees.

**3.2.4** The amount of contact between the complainant and the team conducting the investigation will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

**3.2.5** In conducting any investigation, the Finance and Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant, consistent with the need to conduct an adequate review.

**3.2.6** Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Finance and Audit Committee, subject to the approval of the Board of Trustees.

**3.3 Reporting and Retention of Complaints and Investigations.** The Finance and Audit Committee will maintain a log of all reported concerns or complaints, tracking their receipt, their investigation, and their resolution and shall prepare a periodic summary report thereof for the Board of Trustees and the JCC Administration. The Finance and Audit Committee shall retain, as a part of its records, any such complaints or concerns for a period of no less than seven (7) years.

**3.4 Retaliation.** JCC will not permit any negative or adverse actions to be taken against any employee or individual who in good faith reports a possible violation of law, including any concerns regarding questionable accounting or auditing matters, even if the report may be mistaken, or against any employee or individual who assists in the investigation of a reported violation. JCC will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions

of employment based upon any lawful actions of an employee with respect to good faith reporting of any concerns or complaints. Retaliation by any employee in any form will not be tolerated. Any act of alleged retaliation should be reported immediately to the Finance and Audit Committee and will be promptly investigated.

**3.5 Confidentiality.** JCC and the Finance and Audit Committee will treat all communications under this Policy in a confidential manner, except to the extent necessary (1) to conduct a complete and fair investigation; (2) for review of JCC operations by the State University of New York (SUNY), the Board of Trustees, the JCC Administration, JCC's independent public accountants, and JCC's legal counsel; or (3) to comply with the New York State Freedom of Information Law (FOIL) or other applicable law.

#### **4.0 Definitions**

**4.1 Whistleblowing.** Used to refer to the act by an employee of making a disclosure evidencing illegal or improper activities.

**4.2 Wrongful conduct.** Defined as a serious violation of College policy; violating state and/or federal law; or misusing College property while performing one's duties as defined by the College.

#### **5.0 References**

**5.1** Section 301 of the Sarbanes-Oxley Act of 2002.