

WHISTLEBLOWER POLICY

April 18, 2011

Revised October 13, 2011

Revised January 9, 2012

Revised January 24, 2012

PURPOSE:

Marietta College is committed to achieving its mission and conducting its operations in a lawful and ethical manner. College employees are expected to adhere to all applicable federal, state, and local laws and regulations and institutional policies. A College employee who reasonably believes in good faith that the College is operating out of compliance with law or policy is required as part of his or her employment at the College to bring the matter to the attention of his or her immediate supervisor, or to file a report under any specific College policy concerning the matter or under this policy. For issues for which the College does not already have a specific policy and reporting mechanism in place, the College has created this Whistleblower Policy to provide an avenue for employees to raise concerns without fear of reprisal.

SAFEGUARDS:

The support of all employees is necessary to achieving compliance with various laws and regulations. Therefore, the College pledges that harassment or retaliation for the reporting of good faith concerns under this policy will not be tolerated. Prohibited acts of retaliation include, but are not limited to, verbal threats, acts of physical harm, termination of employment, punitive work assignments, and salary cuts. In addition, the College will make every effort to treat the complainant's identity with appropriate regard for confidentiality to the greatest extent possible.

APPLICABILITY:

This policy is reserved for potential violations of law and significant College policy for which the College does not already have a specific policy and reporting mechanism in place. Issues appropriate for reporting under this policy include, but are not limited to, concerns involving unethical or illegal conduct, misuse of all funds, falsification of official records, and allegations of fraud or corruption.

PROCEDURE:

The College is dedicated to protecting the identity of the employee filing a whistleblower complaint or report in order to avoid as much as possible fears of retaliation. Accordingly, employees have two options when submitting a whistleblower complaint or report: 1) submittal in writing to a College official, or 2) submittal to an internet-based reporting system.

Employees wishing to file a report under this policy by using the first option should submit their written concerns to the Provost or the Vice President for Administration and Finance. The report should be submitted to the Provost if it involves concern about a faculty member or to the Vice President for Administration and Finance if it involves concerns about a non-faculty employee. The report should clearly indicate that it is a whistleblower complaint or report of retaliation for a complaint protected by this policy. At the discretion of the Provost or Vice President for Administration and Finance, appropriate persons may be asked to assist with the investigation of the complaint. The identity of the employee submitting the complaint or report and the substance of the complaint or report will not be disclosed by the Provost or Vice

President for Administration and Finance who receives the complaint or report unless disclosure is necessary for appropriate investigation and response. Concerns that involve the Provost or the Vice President for Administration and Finance should be sent to the President. Complaints that involve the President should be sent to Chair of the Marietta College Board of Trustees.

If the employee chooses the second reporting option, (s)he should file the complaint or report through our phone and internet-based reporting system, EthicsPoint, available 24/7 via a secure website or hotline (www.ethicspoint.com, or 1-888-317-8064). Detailed information on EthicsPoint is disseminated in a hardcopy version to all employees at least once annually, and it is also available electronically at all times on the MyMarietta portal.

It should be noted that the earlier a concern is expressed, the easier it will be for the College to take action. Although the employee is not expected to prove the truth of an allegation, the employee should be willing and able to demonstrate that the report is being made in good faith. Employees are encouraged to identify themselves so that further information may be sought from or provided to the person reporting the concern. Anonymous complaints will also be explored appropriately, with consideration given to the seriousness of the issue raised, the credibility of the concern, and the likelihood of confirming the allegation from attributable sources. Obviously, follow-up with an anonymous complainant will not be possible.

Action taken by Marietta College in response to a whistleblower complaint will depend upon the nature of the concern. The Audit Committee of the Marietta College Board of Trustees shall receive information on each report of concern as well as follow-up information on actions taken.

If you have questions about the scope or meaning of this policy, please contact Human Resources.

Approved by Audit Comm for Recommendation to BOT-13OCT11

Revised following plenary discussion-14OCT11

Reviewed by Trustee Langel 09JAN12

Revised-SAFEGUARDS-24JAN12

Resubmitted to Executive Committee via telecon-30JAN12

Approved by Audit Comm & full Board-17FEB12