

Niagara University Policy on Whistleblowing	Effective Date: March 25, 2017 Revised: September 27, 2018
Access: Public	Position responsible for compliance: General Counsel and the Audit Committee

### Policy

Niagara University has a responsibility for the stewardship of University resources and the private support that enables it to pursue its mission. The University is committed to compliance with the laws and regulations to which it is subject, as well as following high standards of business and personal ethics, honesty and integrity.

The University continually audits its internal controls and operating procedures to detect, prevent, and deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. Intentional and unintentional violations of laws, regulations, policies and procedures may occur and may constitute improper activities.

This Policy addresses whistleblower complaints submitted by University trustees, officers, employees, students, and volunteers who report violations or suspected violations of the law. **No individual who in good faith reports a violation or suspected violation shall suffer harassment, retaliation or adverse employment or academic or educational consequence.** However, persons who abuse the complaint process with frivolous or knowingly false reports may be subject to discipline.

The confidentiality of the reporter(s) shall be protected as required by law and to the degree allowed by the level and nature of the investigation warranted by the complaint.

Therefore, the University maintains the following procedure for reporting concerns related to the suspected or actual violations of laws, regulations, policies and procedures which may constitute improper activities:

### Procedure

<b>Person</b>	<b>Action</b>
"Reporter" (trustee, officer, employee, student, or volunteer) Observes suspected or actual violations of laws, regulations, policies and procedures may occur and may constitute improper activities	Complaints may be submitted to any of the following:  The General Counsel, either in person, or via e-mail  The Director of Human Resources, either in person, or via e-mail  Complaint web form at <a href="https://www.niagara.edu/whistleblowing/">https://www.niagara.edu/whistleblowing/</a>

<b>Person</b>	<b>Action</b>
	<p><u>FAQ:</u> What types of issues are reportable through the Whistleblowing Online Report Form? The WB Online Report Form is for reporting issues or problems that you believe violate the law, a regulation or University policy, and for which regular reporting channels are inappropriate. If you have doubts about whether an issue should be reported as a whistleblower complaint, report it—help with referring the report to another reporting channel will be provided if necessary. The WB Online Report Form is not an emergency reporting mechanism--in an emergency you should dial 911, then Campus Safety at (716) 286-8111.</p>
General Counsel	<ul style="list-style-type: none"> <li>• Ensure that the complaint is promptly acknowledged.</li> <li>• Upon receiving report, determines if reported action would be a violation of a law, regulation, or policy.</li> <li>• Protects the confidentiality of the reporter(s) to the degree allowed by the level and nature of the investigation warranted by the complaint.</li> <li>• Provides prompt notice to the Audit Committee Chair and coordinates next steps, including investigation of the complaint by appropriate in-house or outside persons, communications with the Audit Committee, and appropriate resolution of issues raised in the complaint</li> <li>• Oversight of steps to ensure there is no retaliatory activity.</li> </ul>
Director of Human Resources	<ul style="list-style-type: none"> <li>• Ensure that the complaint is promptly acknowledged.</li> <li>• Upon receiving report, promptly refers it to the General Counsel (or the Audit Committee Chair in the event the complaint is directed against the General Counsel).</li> </ul>

<b>Person</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>• Protects the confidentiality of the reporter(s) to the degree allowed by the level and nature of the investigation warranted by the complaint.</li> <li>• Assists the General Counsel and Audit Committee as needed to investigate, report and address the complaint.</li> <li>• Ensures a copy of the policy is distributed to every trustee, officer, employee, student and volunteer who provides substantial services to the University.</li> <li>• Assists with steps to ensure there is no retaliatory activity.</li> </ul>
Retained Counsel	Investigates and advises as directed by General Counsel and the Audit Committee.
Audit Committee	Oversight of whistleblower complaints. As required by law, no University employee may participate in deliberations or votes related to administration of the Whistleblower Policy. In addition, as required by law, any person who is the subject of the complaint may not be present during the deliberations or votes related to the complaint.
Board of Trustees	Receives reports from the Audit Committee and directs changes to this policy as required by law or operational need. Amendment requires a three-fourths vote.