



POLICY

Title: Reporting Fraud/Unethical Conduct and Investigation (“Whistleblower”)	Code: C0701
Authority: See also Policies C0509 and C0700. Board Minutes, 4/17/12	Original Adoption: 4/17/12 Revised/Reviewed: Effective: 4/18/12

Milwaukee Area Technical College is committed to the highest standards of moral and ethical behavior by its employees and administrators. This purpose of this policy is to prohibit dishonest and/or fraudulent activity and to establish procedures for reporting fraudulent activities to college management.

This policy applies to any known or suspected financial and/or ethical irregularities including fraud or suspected fraud involving employees, administrators, outside consultants, contractors and vendors who have a business relationship with the college and/or any other parties with a business relationship with the college.

Any violation of this policy will be investigated by the Office of the General Counsel, with other applicable outside resources and/or law enforcement agencies as deemed helpful and/or necessary. Any individual found to have engaged in conduct prohibited by this policy will be subject to disciplinary action, up to and including termination and/or prosecution by the appropriate authorities.

All employees of MATC are required to assist in the prevention of conduct which violates this policy and remain committed to providing the highest quality of services to the district. Employees who fail to report suspicious activities and employees who fail to cooperate fully in the District’s investigation of reported activities pursuant to this policy will be subject to immediate discipline up to and including discharge.

Definition of Fraud/Unethical Conduct

This policy prohibits the use of dishonesty, deception, or false representation in order to gain a material advantage or to injure the interest of others including the District. Examples include:

1. Forgery or alteration of any document or account belonging to the college;
2. Forgery or alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies or other assets.
4. Impropriety in the handling or reporting of money or financial transactions resulting in the personal gain of any individual.



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5. Disclosing confidential information to outside parties resulting in the personal gain of any individual.
6. Accepting or seeking anything of value from vendors, contractors, or other persons providing services/materials to the district.
7. Intentional destruction, removal or inappropriate use of records, furniture, fixtures, and equipment resulting in the personal gain of any individual.
8. Authorizing or receiving compensation for hours not worked contrary to MATC policies.

Reporting Procedures

Employees who have any knowledge or reason to suspect that any type of conduct which violates this policy has occurred will notify his/her immediate supervisor immediately. If the employee is not comfortable reporting this to his/her immediate supervisor or if the conduct in question involves the supervisor, then he/she can notify the department or division head or any other division head within the college, or the General Counsel. All employees will cooperate pursuant to this procedure and will not by any means personally investigate the suspected fraud. All employees have a duty to cooperate during an investigation.

Upon notification by an employee of suspected violation of this policy, the supervisor/department or division head will not attempt to investigate the matter but will immediately report it to the Office of the General Counsel. The General Counsel or investigating authority dictates the limits of all communication pertaining to violations of this policy.

Upon notification of a suspected violation of this policy, the General Counsel’s office will oversee and coordinate all actions taken during the course of the investigation. The General Counsel’s office will coordinate and conduct the investigation with the assistance of additional resources as deemed necessary, and may, at its discretion convene a special audit committee to investigate reports.

Penalties

If a reported violation of this policy is substantiated by the investigation, appropriate disciplinary action, up to and including termination, will result. Criminal charges may also be pursued with appropriate law enforcement agencies as deemed appropriate.



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Whistleblower Protection

All employees are assured that no retaliation of any kind is permitted against any employee for complaints or concerns brought forward in good faith. No employee will be adversely affected because the employee refuses to carry out a directive which would aid or assist in fraud or unethical conduct covered by this policy, or which would enable or contribute to a violation of law.

It is a violation of this policy to retaliate against or penalize any individual for reporting in good faith a violation of this policy or for cooperating, giving testimony, or participating in an investigation, audit, proceeding or hearing related to this policy. Appropriate disciplinary action up to and including discharge will be taken against those found retaliating against the employee.

All college employees will be given a copy of this policy and all newly hired employees will receive a copy as part of orientation.