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**Policy Name:** Fraud and Irregularities/Whistleblower

**Policy Number:** I-22

**Functional Area(s) Responsible:** Human Resources

**Owner(s) of Policy:** Human Resources

**Most Recent BOT Approval Date:** May 2014

**Most Recent Review Date:** Spring 2023

**Most Recent Review/Revision Type:**  none  minor/non-substantive  substantive/extensive

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**Policy Statement:**

Finger Lakes Community College requires trustees, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the College must practice these core values in fulfilling their responsibilities and must comply with all applicable laws and regulations.

Finger Lakes Community College will maintain clear procedures for the receipt, retention, and treatment of complaints received by the college regarding financial accounting, internal controls, and auditing matters and the confidential, anonymous submission by employees of complaints or concerns regarding such matters.

No officer or employee who in good faith submits a report pursuant to this policy shall suffer harassment, retaliation, or adverse employment consequence.

The Compliance Officer has direct access to the Board of Trustees Finance & Facilities committee and is required to report to the Finance & Facilities committee at least annually on compliance activity.

Anyone filing a complaint pursuant to this policy 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.

Violations or suspected violations may be submitted on a confidential basis or anonymously by the complainant. Reports of violations or suspected violations will be kept confidential to the extent reasonably possible, consistent with the need to conduct an adequate investigation.

**Reason(s) for Policy:**

This policy is designed to ensure that all officers and employees of Finger Lakes Community College conduct themselves with honesty and integrity in matters regarding of fraud and irregularities and that they report violations or suspected violations of these core values.

**Applicability of Policy:**

This policy is applicable to all officers and employees of Finger Lakes Community College. All members of the College community should be familiar with this policy.

## **Definitions:**

Acting in Good Faith: complainants believe they have clear evidence to support their allegations and do not make allegations maliciously or that are known to them to be false

Fraud and irregularities: include activities that are (1) a misappropriation of assets; (2) in violation of or non-compliant with any FLCC, SUNY, New York State, or federal law, regulation, policy, or procedure.

## **Related Documents:**

- NYS Labor Law 740 (Whistleblower protection)
- NYS Civil Service Law 75-b (whistleblower protection)
- NYS Executive Law Article 4-A 55
- NYS Finance Law NYS Public Officers Law
- NYS Accounting User Procedures Manual
- FLCC Employee Handbook

## **Procedures:**

### Reporting Responsibility

It is the responsibility of all officers and employees of the College to conduct themselves with honesty and integrity in matters regarding fraud and irregularities and to report violations or suspected violations in accordance with the College's Fraud and Irregularities policy.

Individuals who want to report suspected fraud or irregularities directly to SUNY System Administration may utilize the fraud hotline maintained by the Office of the University Auditor. These individuals may report in the following ways:

Website: <https://system.suny.edu/universityauditor/report-fraud/>

Email: [university.audit@suny.edu](mailto:university.audit@suny.edu)

Fax: (518) 320-1564

Voice mail: (518) 320-1539

Mail: University Auditor, State University Plaza, Albany, NY 12246

### No Retaliation

An employee who retaliates against someone who has reported a violation in good faith pursuant to this policy is subject to disciplinary action. This Fraud and Irregularities Policy is intended to encourage and enable employees and others to raise serious concerns within the College rather than seeking resolution outside the College.

### Reporting Violations

The College maintains an open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with their immediate supervisor. However, if an employee is not comfortable speaking with their supervisor or is not satisfied with the supervisor's response, such employee is encouraged to speak with the appropriate division Vice President or Human Resources Department.

Supervisors and division Vice Presidents are required to convey policy violations to the College President. The College President shall assign the report to be investigated by the Vice President of Administration and Finance or by Human Resources. For suspected fraud, or when the forthcoming employee is not satisfied or uncomfortable with the open-door policy, the College's Compliance Officer should be contacted directly. If the forthcoming employee is not comfortable speaking with the Compliance Officer or if the Officer is not available and the matter is urgent, the forthcoming employee may contact the Chair of the Board of Trustees Finance and Facilities committee and can obtain that person's contact information from the Office of the College President.

### Compliance Officer

The College's Vice President of Administration & Finance is the College's Compliance Officer. The College's 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 and shall report investigation findings to the President.

**Forms/Online Processes:**

None

**Appendix:**

None