

ADMINISTRATION
ETHICS AND COMPLIANCE REPORTING
CHAPTER 1
POLICY 3.02

Board of Trustees Approval: 02/14/2018
Date of Last Cabinet Review: 12/12/2017
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I. POLICY

The College's Employee Conduct Policy and its references require all employees to observe high standards of business ethics in the conduct of their duties and responsibilities. Employees and representatives of the College must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws, regulations, policies, and procedures.

This Policy encourages employees and others to make good faith reports of suspected fraud, corruption, conflict of interest, or other improper and unethical activity within the College to appropriate College officials and it describes the process that will be followed by the College in evaluating and investigating such reports. The focus of this policy is on reporting improper activity that cannot be resolved by normal channels involving supervisors and other designated functions for resolving such matters.

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I. REFERENCES

- A. Utah Code Title 67, Chapter 16, “Utah Public Officers’ and Employees’ Ethics Act”
- B. Utah Code Title 67, Chapter 21, “Utah Protection of Public Employees Act”
- C. SLCC Policy Chapter 2, Section 3.03, “Conflict of Interest, External Employment, & Consultation”
- D. SLCC Policy Chapter 2, Section 3.16, “Employee Conduct”

II. DEFINITIONS

- A. “Ethics and Compliance (E&C) Hotline Committee” is a standing committee of the College responsible for receiving, assessing, and maintaining records of reports of suspected improper activities. The Committee reports to the President of the College and simultaneously provides reports to the Trustee Audit Committee, except in the case that a report is filed about the President. In such a situation, the Committee reports to the Chair of the Board of Trustees Audit Committee.
- B. “Abuse of authority” means an arbitrary or capricious exercise of power that results in personal gain to the person exercising the authority or to another person:
- C. “Gross mismanagement” means action or failure to act by an employee, with respect to the employee’s responsibility, that causes significant harm or risk of harm to the mission of the College or other persons.
- D. “Unethical conduct” means conduct that violates a provision of:
 - 1. Utah Code Title 67, Chapter 16, Utah Public Officers’ and Employees Ethics Act, or
 - 2. SLCC Policy Chapter 2, Section 3.03, Conflict of Interest, External Employment, & Consultations, or
 - 3. SLCC Policy Chapter 2, Section 3.16, Employee Conduct

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- E. “Executive administrators” are College officers holding top-level management positions including the President and other members of the Executive Cabinet, Associate Provosts, Associate Vice Presidents, Assistant Vice Presidents, and Academic and Associate Deans.
- F. “Retaliatory action” means to do any of the following to an employee for filing an E&C Report.
1. Dismiss the employee;
 2. Reduce the employee’s compensation;
 3. Fail to increase the employee’s compensation by an amount that the employee is otherwise entitled to or was promised;
 4. Cause the employee to resign or consider resignation by subjecting the employee to conditions that a reasonable person would consider intolerable; or
 5. Threaten to take an action described above.
- G. “Good faith” is defined as:
1. A substantial and meaningful attempt to discuss or resolve the concern, which is the basis of an E&C Hotline report, as described in *Section III.C* of these procedures; and
 2. An objective reasonable person standard in evaluating whether there has been a substantial and meaningful attempt to discuss or resolve the concern, which is the basis of an E&C Hotline report; and
 3. An employee communicating the conduct described in *Section III.A* of these procedures to:
 - a. A person listed in *Section III.C* of these procedures
 - b. The Office of the Utah State Auditor

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- c. The State Board of Regents
- d. The Commissioner of Higher Education

III. PROCEDURES

A. REPORTING RESPONSIBILITY

Each employee of the College has an obligation to report in accordance with this Ethics and Compliance Reporting Policy any of the following issues that cannot be resolved by normal channels involving supervisors and other functional departments designated for resolving such matters (hereinafter collectively referred to as Concerns):

1. Questionable or improper accounting or processing matters
2. Abuse of authority
3. Gross mismanagement
4. Unethical conduct
5. Conflict of interest
6. Waste of College's funds, property, or human resources
7. Violations or suspected violations of a guidance or policy adopted by the College or Utah State's Board of Regents
8. Violation or suspected violation of a law, rule, regulation, or guidance adopted under the laws of the State of Utah or any recognized entity of the United States

B. NO RETALIATION

This Policy is intended to encourage and enable all employees to raise Concerns within the College for investigation and appropriate action. With this goal in mind, all employees who report a Concern in good faith shall not be subject to

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retaliation or adverse employment consequences for reporting a Concern. Moreover, an employee who retaliates against someone who has reported a Concern in good faith is subject to corrective action up to and including termination of employment.

C. REPORTING CONCERNS

Employees should make a good faith effort to first discuss and resolve their Concern with:

1. Their immediate supervisor unless the supervisor is the subject or involved in the Concern. In that event, the employee should make a good faith effort to discuss and resolve the issue with the next-level supervisor not involved with the Concern, or
2. A functional department representative designated by the College for resolving such matters, or
3. An executive administrator.

If after speaking with the immediate supervisor, a higher-level supervisor, a designated functional department representative, or an executive administrator and the employee continues to have reasonable grounds to believe the Concern is valid, the individual can report the Concern using the College's E&C Hotline or directly to the College Internal Audit Director.

If the Concern is reported verbally to the College Internal Audit Director, the reporting individual must put the Concern in writing and provide the memorandum to the College Internal Audit Director. The College Internal Audit Director will promptly report the Concern using the College's E&C Hotline that has embedded processes to initiate investigations of Concerns.

Concerns may also be submitted in writing anonymously using the College Hotline or by sending reports to individuals listed in *Section II.G.3* of these procedures. However, employees are encouraged to report Concerns "on the record". The Internal Audit Director and others listed in *Section II.G.3* of these procedures are authorized to receive relevant information on a confidential basis on behalf of the College. In such cases, the College will try to prevent disclosure

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of the identity of an employee who reports a Concern. However, the identity of an employee may become obvious to others due to the nature of the information the employee has shared. The employee identity shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and to the extent allowed by law.

D. REPORTING CONCERNS INVOLVING EXECUTIVE ADMINISTRATORS

Employees may submit Concerns in writing about executive administrators by using the College's E&C Hotline or by sending Concerns directly to the College Internal Audit Director specifying that the report be sent unopened to the Chair of the Board of Trustees Audit Committee.

E. HANDLING OF REPORTED VIOLATIONS

Upon written receipt of a Concern reported to the E&C Hotline, reports are automatically routed to members of the E&C Hotline Committee and the Internal Audit Director will designate a lead investigator, if warranted. Any committee member cited in a E&C Hotline report will be excluded from the routing.

E&C Hotline Committee members, designated lead investigator, and sponsoring Executive Cabinet member will review all hotline reports to determine whether the report sufficiently articulates facts and generally describes what the alleged action violates to initiate an investigation. If any of these individuals believe that an investigation is warranted, an investigation will be initiated and the appropriate Executive Cabinet and Audit Committee members will be kept apprised of the investigation progress and outcome.

The College Internal Audit Director will notify the reporter and acknowledge receipt of the Concern within two business days, if possible. The E&C Hotline is carefully designed to maintain confidentiality and allows reporters to communicate anonymously while receiving investigation responses and requests for additional information.

Upon completion of the investigation and under the auspices of the Internal Audit Director:

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1. A summary of investigation outcomes will be posted to the E&C Hotline to inform the reporter of the result.
2. A report will be rendered as appropriate by the lead investigator and corrective action will be recommended to applicable administrators, if deemed necessary.

The E&C Hotline Committee will make all reasonable efforts to initiate and conclude investigations in a timely fashion, as appropriate. Under the direction of the College Executive Cabinet, the E&C Hotline Committee may retain independent counsel, accountants, or private investigators to conduct a full and complete investigation of allegations.

F. ACTING IN GOOD FAITH

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a reportable Concern as listed in *Section III.A* of these procedures. The act of making allegations that prove to be willfully unsubstantiated, malicious, reckless, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in corrective action up to and including termination of employment.

G. CONFIDENTIALITY

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and to the extent allowed by law.

Disclosure of reports of Concerns to individuals without a need to know will be viewed as a serious disciplinary offense and may result in corrective action up to and including termination of employment. Such conduct may also give rise to other legal actions that may be pursued by the College.