

Whistleblower Policy

Effective: October 3, 2022

Revision History:

January 14, 2015

Executive Summary:

The Whistleblower Policy is designed to encourage and enable members of the Barnard College (“College”) community, without the fear of retaliation, to raise concerns they reasonably believe to be unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis, so that the College can address and correct inappropriate conduct and action.

Reason for the Policy:

The Whistleblower Policy (“Policy”) outlines reporting procedures and protections made available by the College to its trustees, officers, employees, former employees, independent contractors, students and volunteers who, seek to or actually report activities or suspected activities they reasonably believe to be illegal, fraudulent, dishonest or in violation of the College’s policies.

Who is Responsible for this Policy:

The Chief Financial Officer & Vice President for Finance is designated as the administrator of the College’s Whistleblower Policy and shall report to the Committee on Audits and Compliance regarding the policy.

Who Is Governed by This Policy:

All members of the College community, including former employees and independent contractors.

Policy Statement:

Members of the Barnard College community are expected to maintain ethical standards in the performance of their responsibilities. These standards are particularly critical in the business and financial operations of the College. To this end, the College conducts regular audits, and has established effective internal controls to detect and prevent or deter improper activity.

It is also important that members of the community are made aware of the ways in which they can report action or suspected action taken by or within the College that they reasonably believe is illegal, fraudulent, or in violation of College policies or procedures or ethical standards, or

constitutes such a risk. Early identification and resolution of ethical issues that might arise is critical to maintaining sound business, including but not limited to financial practices.

Examples of action or suspected action taken by or within the College that is illegal, fraudulent or in violation of College policies or procedures or ethical standards include, but are not limited to:

- Billing fraud, expense account abuse, kickbacks, or forgery.
- Improprieties in the approval, management, administration or assignment of contracts.
- Embezzlement, theft or misappropriation of funds, securities, supplies, equipment, goods, inventory or any other asset.
- Authorizing or making payment for goods not delivered or services not performed, or receiving payment or other consideration for goods not delivered or services not performed.
- Authorizing or receiving payments for hours not worked.
- Receiving tangible personal benefit from a third party as a direct consequence of performance of duties as an employee of the College.
- Inappropriate use or distribution of College Resources.
- Pursuing or obtaining a benefit in violation of the College's Conflict of Interest Policy.
- Illegal activities involving the wrongful use, disclosure, or appropriation of an individual's personal information, such as identity theft, disclosure of a student's education records in violation of FERPA, or misuse of personal financial or other private information.
- Other activities that violate the law or College policy.

Procedures:

Where to Report:

Any member of the Barnard College community who reasonably believes that another member of the community has engaged in action or suspected action taken by or within the College that is illegal, fraudulent or in violation of College policies or procedures or ethical standards is encouraged to contact the Chief Finance Officer & Vice President for Finance, Milbank Hall Room 115. They may also speak directly with their supervisor or area vice-president.

Information regarding the activities of the Chief Financial Officer & Vice President for Finance may be reported directly to the Executive Vice President & General Counsel, Milbank Hall, Room 109. Information involving the President or any other Vice President or other officer of the College, may be directed to the attention of the Committee on Audits and Compliance, c/o the Assistant Vice President & Secretary to the Board of Trustees, Milbank Hall Room 109.

In addition, the College has developed an alternative method of reporting instances of suspected fraudulent, illegal or improper actions. The email address reportingconcern@barnard.edu has

been established as another way to report such instances of suspected wrongdoing. The reporting party is not required to reveal his or her identity in the email, though it is strongly encouraged so that the College may follow up on the information provided. Please note that reportingconcern@barnard.edu is not intended to be the primary means of reporting suspected misconduct. Instead, members of the College Community are encouraged to use normal reporting methods described above.

Barnard will investigate all reports and, to the extent that relevant and accurate information is received and confirmed, appropriate action will be taken.

The College has specific policies to address the reporting and investigation of improper activities such as discrimination, sexual harassment and other areas. To the extent these other College policies do not address the subject of whistleblower protection and non-retaliation, the provision of this policy on those subjects shall apply in the context of reporting and investigation of those specific types of improper activities or actions.

Information to Be Reported:

The report may be made in writing or orally. In all cases, the reporting party should provide as much detail as possible regarding the specific concerns along with any supporting information. The reporting party is not required to provide his or her name, but may want to provide name and contact information in the event additional questions arise.

It is possible that fraud and abuse can be discovered through information provided by people who do not know all of the relevant facts and circumstances of a particular situation. The College will, to the best of its ability, properly investigate all credible reports of misconduct in a fair and impartial manner.

Protection Against Retaliation:

No one at the College may intimidate, harass, discriminate or in any way retaliate against a person who makes a good faith effort to notify the College, reports action or suspected action taken by or within the College that they reasonably believe is illegal, fraudulent or in violation of College policies or procedures or ethical standards.

Any person, however, who knowingly files a false report will be subject to the appropriate disciplinary process.

These protections remain in place even without employer notification in certain circumstances consistent with state law.

Confidentiality in Reporting:

The College will maintain the confidentiality of the reporting party's identity and the information provided by the reporting party to the extent practicable within the limitations of the law, College policy, and the legitimate needs of the investigation. If the confidentiality of the reporting party's identity or information provided must be disclosed, the reporting party will be given notice.

Note that if an employee self-discloses his or her identity or other information related to the report directly or indirectly through his or her own actions outside of the official investigation process, the College is not obligated to maintain confidentiality.

Contacts:

Chief Financial Officer & Vice President for Finance, Interchurch, 13th Fl, (212) 854-7732

Executive Vice President & General Counsel, Milbank Hall, Room 109, (212) 870-2575

Committee on Audits and Compliance, c/o Assistant Vice President & Secretary to the Board of Trustees, 3009 Broadway, NY, NY 10027