

Whistleblower Protection

PURPOSE	1
POLICY STATEMENT	2
WHO SHOULD KNOW THIS POLICY	2
DEFINITIONS	2
REGULATIONS	3
1.0 REPORTING RESPONSIBILITY	3
1.1 <i>Improper Accounting and Auditing Matters</i>	3
3.0 NO RETALIATION	3
4.0 REPORTING CONCERNS	4
4.1 <i>Employees</i>	4
4.2 <i>Other Stakeholders</i>	4
4.3 <i>Concerns Regarding Executive Director</i>	4
5.0 HANDLING OF REPORTED VIOLATIONS	4
5.1 <i>Accounting and Auditing Matters</i>	4
6.0 ACTING IN GOOD FAITH	5
7.0 CONFIDENTIALITY	5
FORMS	5

Purpose

ASI's Policy on Business Ethics and Conduct and ASI's Policy on Fraud require officers, directors, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It provides that employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws and regulations. Nonetheless, there exists the need for a policy which encourages the reporting of unethical behavior and misconduct while providing those who report such conduct protection against retaliation.

The objectives of ASI's Policy on Whistleblower Protection are to establish policy and procedures for:

- The submission of concerns by officers, directors, volunteers, customers, members, and employees of ASI on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the organization
- The protection from retaliatory actions of stakeholders reporting concerns

Policy Statement

It is the policy of ASI to encourage the reporting by its officers, directors, volunteers, customers, members, and employees (hereinafter collectively referred to as “stakeholders”) of any improper action taken by an ASI officer, director, employee or volunteer; and to protect stakeholders who have reported improper actions in accordance with this policy. ASI encourages initial reporting to occur internally to allow for expeditious resolution of all such matters and to minimize any adverse effects of the improper action.

Who Should Know This Policy

- Budget Area Administrators
- Elected/Appointed Officers
- Grant Recipients
- Management Personnel
- Program Advisors
- Staff
- Supervisors
- Volunteers

Definitions

For purposes of this policy, the terms used are defined as follows:

Term	Definition
Concerns	Any action by an ASI director, officer, volunteer or employee that represents a violation of one or more of the following: 1. ASI Policy on Business Ethics and Conduct 2. ASI Policy on Fraud 3. Any improper accounting or auditing matter
Defalcation	Withholding or misappropriating funds held for another, or failing to make a proper accounting
Director	Any member of the A.S. Senate or any of its subsidiary boards, regardless of voting privileges
Employee	A person who is hired by another person or business for a wage or fixed payment in exchange for personal services and who does not provide the services as part of an independent business; Any individual employed by an employer.
Forgery	The crime of creating a false document, altering a document, or writing a false signature for the illegal benefit of the person making the forgery
Fraud	An intentional deception, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity
Good faith	Action taken after a reasonable investigation of facts available and after due consideration and with an honestly held belief that improper conduct occurred
Member	Students admitted and enrolled at CSULB who are carrying at least one unit of credit
Officer	Any individual elected or appointed to a leadership position in student government other than Senator whose appointment requires confirmation by the A.S. Senate

Term	Definition
Retaliatory action	Any adverse change in a stakeholder's employment status or in the terms and conditions of an stakeholder's employment based on the reporting by the stakeholder of improper governmental actions
Volunteer	Anyone who without compensation or expectation of compensation beyond reimbursement performs a task at the direction of and on behalf of ASI.

Regulations

1.0 Reporting Responsibility

Each officer, director, volunteer, and employee of ASI has an obligation to report in accordance with this policy:

- Questionable or improper accounting or auditing matters, and
- Violations and suspected violations of ASI's Policy on Business Ethics and Conduct, and
- Violations and suspected violations of ASI's Policy on Fraud

All three types of violations are hereinafter collectively referred to as "concerns."

1.1 Improper Accounting and Auditing Matters

Improper accounting and auditing matters include, but are not limited to:

- 1) Questionable accounting and/or auditing practices
- 2) Inadequate, ineffective, or disregarded internal accounting controls
- 3) Incomplete, inaccurate or misleading public financial disclosures
- 4) Authorizing the receipt of compensation for goods not received or services not performed
- 5) Forgery or alteration of a check, bank draft, or any other financial document
- 6) Impropriety in the handling or reporting of money or financial transactions

If there is any question as to whether an action constitutes an improper accounting and auditing activity, the Executive Director shall be consulted for guidance.

3.0 No Retaliation

No stakeholder who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

4.0 Reporting Concerns

4.1 Employees

Employees and volunteers should first discuss their concern with their immediate supervisor. If, after speaking with a supervisor, the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the Human Resources Manager. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the concern, the individual should report his or her concern directly to the Human Resources Manager.

If the concern was reported verbally to the Human Resources Manager, the reporting individual, with assistance from the Human Resources Manager, shall reduce the concern to writing, using the Fraud Allegation Form. The Human Resources Manager is required to promptly report the concern to the Executive Director, who has specific responsibility to investigate all concerns. If the Human Resources Manager, for any reason, does not forward the concern to the Executive Director within three business days, the reporting individual should directly report the concern to the Executive Director.

Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Executive Director on the form specified.

4.2 Other Stakeholders

Officers, directors, customers, and members should submit concerns in writing directly to the Executive Director using the Fraud Allegation Form.

4.3 Concerns Regarding Executive Director

All concerns regarding the Executive Director shall be directly reported to the Senate Audit Committee.

5.0 Handling of Reported Violations

The Executive Director shall notify the sender and acknowledge receipt of the concern within five business days. It will not be possible to acknowledge receipt of anonymously submitted concerns.

If the concern involves an incident of actual or suspected theft, fraud, defalcation, or other irregularity involving corporate assets, the Executive Director shall promptly notify the Chair of the Senate Audit Committee, the University Director of Internal Auditing, and the Board of Directors in writing. Prompt notification means within 12 hours of the time the incident becomes known to the Executive Director.

5.1 Accounting and Auditing Matters

The Senate Audit Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Executive Director shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

The Audit Committee shall have the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations. Appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, the action taken shall include follow-up with the complainant for complete closure of the concern.

6.0 Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Policy on Business Ethics and Conduct or Policy on Fraud. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense, and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

7.0 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.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Forms

The following forms are to be used in the execution of this policy.

Form Name	Purpose	Responsible Office	Approved By	Timeline for Submission
Fraud Allegation Form	To report an allegation of fraud involving the assets, programs, or operations of the Associated Students, Incorporated.	Office of the Executive Director	N/A	N/A/ Completed form and any attachments must be sealed in an envelope marked "Confidential" and mailed or delivered to the Office of the Executive Director. If an allegation is being made against the Executive Director, the form should be mailed or delivered to the Student Government Office ATTENTION: Senate Audit Committee