WHY DO WE HAVE THIS POLICY:

In order to promote a productive and safe work environment, Marquette University is committed to providing all members of the university with a community that discourages financial misconduct and fraud.

WHAT IS THE POLICY:

It is university policy to encourage employees, who have reason to suspect that an employee is engaged in financial misconduct or fraud, to report that information to the proper authority without fear of retaliation.

“Financial misconduct” is defined as an action by an employee 1) which is undertaken in connection with the employee’s official duties, and 2) which is illegal, fraudulent, or a gross waste of university funds/resources. (See Exhibit A for examples)

HOW DO I IMPLEMENT THIS POLICY:

Employees Who Become Whistleblowers
All university employees are encouraged to report (i.e., whistleblow) financial misconduct to one of the following:

1. The supervisor or department head
2. Director of Internal Audit
3. Anonymously, by using the fraud hotline (phone or via the website)

The whistleblower should not investigate the matter.
1. **Supervisors or Department Heads – Responsibilities**

When complaints of financial misconduct arise, supervisors and department heads are required to promptly report the information to the Director of Internal Audit. Failure to promptly report financial misconduct within the scope of this policy may result in disciplinary action.

Supervisors or department heads should exercise reasonable care in dealing with suspected financial misconduct to avoid:

- Perpetuation of baseless allegations
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person’s rights under law

Accordingly, a supervisor or department head faced with suspected financial misconduct:

- Should not contact the person suspected to further investigate the matter or demand restitution.
- Should not discuss the case with anyone other than the Director of Internal Audit or a duly authorized law enforcement officer.
- Should direct all inquiries from any attorney retained by the suspected individual to the Office of the General Counsel.
- Should direct all inquiries from the media to the university’s Office of Marketing and Communication (OMC) or, in the event that OMC cannot be contacted, the Office of the General Counsel.

2. **Director of Internal Audit – Responsibilities**

After notification of financial misconduct, the Director of Internal Audit will review the information provided with the Office of the General Counsel and other appropriate members of management, including the provost and the senior vice president, to determine if an investigation is warranted, keeping in mind the need for confidentiality. If warranted, the Director of Internal Audit will perform a thorough investigation and recommend appropriate action.

3. **University Fraud Hotline**

Marquette University has selected EthicsPoint to provide employees with a simple way to anonymously and confidentially report financial misconduct. In lieu of notification to a supervisor or department head, any whistleblower may report financial misconduct by contacting the fraud hotline at **1-800-445-7068** or accessing the hotline via the university homepage at:  
All reports submitted via the *EthicsPoint* hotline will be handled promptly and discreetly. No retaliatory action will be taken against anyone for reporting or inquiring in good faith about financial misconduct or for seeking guidance on how to handle suspected financial misconduct.

**Whistleblower Protection**
The university will protect whistleblowers as described below:

- The university will use best efforts to protect whistleblowers against retaliation. It cannot guarantee confidentiality in all cases. The university will endeavor to keep the whistleblower’s identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow the university or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or, (4) the person accused of financial misconduct may be entitled to the information in disciplinary proceedings.
- University employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment. See Exhibit B for examples of reprisals or retaliation.
- Whistleblowers who believe that they have been retaliated against may file a written complaint with the Director of Internal Audit. A proven complaint of retaliation may result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal against the retaliation person. This protection from retaliation is not intended to prohibit supervisors or department heads from taking action including disciplinary action in the usual scope of their duties and based on valid performance related factors.
- Whistleblowers must be cautious to avoid baseless allegations (i.e., those made with reckless disregard for their truth or falsity). People making such allegations may be subject to university disciplinary action.

**Exhibit A**

**Examples of Financial Misconduct**
Examples of financial misconduct include, but are not limited to, the following:

1. Forgery or alteration of documents
2. Unauthorized alteration or manipulation of computer files
3. Fraudulent financial reporting
4. Pursuit of a benefit or advantage in violation of the university’s *Conflicts of Interest Policy*
5. Misappropriation or misuse of university resources, such as funds, supplies, or other assets
6. Authorizing or receiving compensation for goods not received or services not performed
7. Authorizing or receiving compensation for hours not worked
Exhibit B

Examples of Retaliation
Examples of reprisal or retaliation include, but are not limited to, the following:

1. Denial of adequate staff to perform duties
2. Refusal to assign meaningful work
3. Unwarranted and unsubstantiated letters of reprimand or unsatisfactory performance evaluations
4. Demotion
5. Reductions in pay
6. Denial of promotion
7. Suspension
8. Dismissal
9. Encouraging coworkers to behave in a hostile manner toward the whistleblower

ADDITIONAL RESOURCES AND FORMS:

Conflicts of Interest Policy:  

Financial Misconduct website: