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Chapter: Fiscal and Administrative Affairs

Modification No. 002

Subject: **Reporting Suspected Acts of Wrongdoing**

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- I. Montgomery College adheres to a high standard of ethical and legal business conduct. Therefore, it is the policy of the College to encourage and expect all College employees, students, volunteers, agents, contractors, and members of the community acting in good faith, to report suspected wrongful conduct involving fraud, waste, or abuse or other financial irregularities so that prompt corrective action can be taken by the College. This policy includes non-retaliation protections consistent with sound practices of similar organizations and the Sarbanes-Oxley Act and thereby encourages responsible reporting of such suspected conduct to enable timely action by the College.
- II. The College is committed to protecting individuals from interference with making a protected disclosure and from retaliation for having made a protected disclosure or for having refused an illegal order as defined in this policy and the College's Non-Retaliation Policy.
- III. No individual who in good faith reports a wrongdoing or suspected wrongdoing shall thereby suffer harassment, retaliation or adverse employment and/or academic or educational consequence. An individual who retaliates against someone who has made a report in good faith under this policy is subject to disciplinary action in accordance with College policies and/or the student code of conduct, up to and including dismissal from the College.
- IV. This policy does not protect an individual who files a report or provides information that he or she knows to be false or provides information with reckless disregard for its truth or falsity.
- V. Just as the College will consider wrongful conduct as serious violations of law or College policy, the filing of false or malicious allegations of wrongdoing or knowingly providing false answers or information to an ongoing investigation of wrongdoing may subject individuals to disciplinary action up to and including discharge or expulsion from the College. The failure to substantiate a claim of wrongdoing does not automatically constitute malicious intent or a false claim.
- VI. Reports of wrongdoing will be kept confidential except to the extent that limited disclosure may be necessary for the purpose of conducting a full and fair investigation, providing opportunity for the subject to respond, taking remedial action, and responding to a government inquiry or legal action.
- VII. This policy does not protect individuals who self-report their own misconduct.
- VIII. This policy is not intended to replace existing reporting mechanisms for matters such as employment related complaints, health and safety matters, complaints involving discrimination or harassment, nor is it intended to supplant other channels of communication for reporting suspected fraud, waste, abuse, and financial wrongdoing.
- IX. The president is authorized to establish procedures necessary to implement this policy.

Board Approval: April 28, 2014; June 25, 2018

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I. Definitions

- A. Abuse – The intentionally wrongful or improper use of College resources that can include the excessive or improper use of one's position, in a manner contrary to its rightful or legally intended use.
- B. Good Faith - Acting in good faith means the individual providing the information or report of a violation has a reasonable basis in fact for reporting or providing the information. Reports will be provided with careful regard for the truth, with full disclosure of relevant information, and not with malicious intent or with frivolous information.
- C. Fraud - Activity that involves a willful or deliberate act, expression, omission, or concealment with the intent of obtaining an unauthorized benefit, such as position, money or property, by deception or other unethical means.
- D. Protected Disclosure – Communication about suspected wrongful conduct engaged in by a College employee, student, volunteer, or contractor based on a good faith.
- E. Retaliation – Any inappropriate or unsubstantiated action against an employee because the individual has, in good faith, made a protected disclosure as a reporter or has participated in an investigation, proceeding or hearing involving a protected disclosure. Such adverse action affect or threaten to affect the employment rights of other interests of an individual and can take either work or social form.
- F. Reporter - Any person, who in good faith, makes a protected disclosure. This definition honors federal, state, and local regulations for Whistleblower policies.
- G. Wrongdoing - Unethical, illegal or fraudulent business activity in violation of College policies or procedures, or applicable laws or regulations.
- H. Waste - The negligent or extravagant expenditure of College funds, incurring of expenses, or misuse of College resources or property.

II. Examples of Activity To Be Reported

The types of suspected wrongful activity to be reported can include, but are not limited to:

- A. Fraudulent activity relating to grants, contracts, agency funds or other fiduciary obligations.
- B. Forgery or other unauthorized alteration of College instruments including, but not limited to, checks, financial documents, academic records or personal information.

- C. Misappropriation or theft of funds, goods and services, or other College assets.
  - D. Impropriety in handling or reporting money or financial transactions.
  - E. Purposely reporting inaccurate financial information.
  - F. Authorizing or receiving compensation for goods not received or services not performed.
  - G. Accepting or seeking anything of material value from contractors or vendors providing services or materials to the College, not authorized by College policy, nor in compliance with Maryland State Ethics Commission regulations (<http://ethics.gov.state.md.us>).
  - H. Destruction, removal or inappropriate use of College records or assets that is unauthorized or contrary to College policy or requirements under the law or regulations.
  - I. Unethical procurement practices, including property control/inventory practices, and undisclosed conflicts of interest in any College procurement practices.
  - J. Abuse of College position.
  - K. Significant waste of College funds.
  - L. Retaliation for protected activity.
- III. This procedure should not be used to address - and thereby exclude - violations that could otherwise be addressed through the College's existing policies and procedures, including the grievance procedure.
- IV. Reporting Suspected Wrongdoing
- A. All employees are expected to report their reasonable suspicions of fraud, waste, abuse, financial, irregularities, and unethical business activities. Reporting must be made to directly to the Chief Compliance, Risk, and Ethics Officer or the confidential reporting line at:  
  
Online Reporting: [www.montgomerycollege.ethicspoint.com](http://www.montgomerycollege.ethicspoint.com)  
  
Toll-free Reporting Line: 1-844-572-2198  
  
All reports are confidential, to the extent permitted by law. The suspicion will be reviewed initially within the Office of Compliance, Risk and Ethics and reported to the Chief Compliance, Risk and Ethics Officer to determine if the report is creditable and should be further investigated or subject to other appropriate actions.
  - B. A report should include information and lawful documents or data in support of the allegation, when possible:
    - 1. A detailed description of the concern;

2. Name of individual(s) involved in the concern;
  3. The location where the action(s) occurred; and,
  4. Any other details or data that may be important for the investigation including data, documents, evidence, or related information.
- C. The suspected wrongdoing should be reported as soon as the individual becomes aware of the misconduct.
- D. The means for which to make a confidential report will be broadly communicated by the Office of Compliance, Risk, and Ethics through appropriate channels.
- E. Employees who are aware of or have reason to suspect wrongful conduct should report the conduct to Chief Compliance, Risk, and Ethics Officer or third party reporting line provider. This procedure does not preclude an employee from reporting to other appropriate persons such as:
1. Their supervisor
  2. College administrator with compliance oversight of the issue
  3. The Office of Employee and Labor Relations
  4. Chief Compliance, Risk, and Ethics Officer
  5. General Counsel
- F. Students or others who are aware or have reason to suspect wrongful conduct should report conduct to either of the following:
1. Students may report to faculty, department chair or dean.
  2. Suspected sexual misconduct reports should be made to the Title IX Coordinator, per College Policy 31001–Sexual Misconduct.
  3. Alternate methods of reporting complaints are available found in the website for Student Complaint Resolution.
  4. Students may report wrongdoing to Public Safety and Security on any of the campus locations.
- V. Response and Investigation
- A. As soon as a report is made by a reporter, all reports must be directed to the Office of Compliance, Risk, and Ethics regardless of which method of reporting was employed or to whom the initial report was made.-For employees who receive a protected disclosure from a reporter, failure to forward reports to the Chief Compliance, Risk, and Ethics Officer within one (1) business day of receiving the report may result in disciplinary action.
- B. Initial receipt of the report will be acknowledged by the Office of Compliance, Risk, and Ethics within five (5) business days. Reports received via the reporting line would receive acknowledgement by the reporting line vendor to protect the anonymity of the person reporting.
- C. Investigations will normally follow the same procedures as stipulated in 61005CP Internal Audit, but depending on the circumstances an alternative may be required. However, nothing in these procedures preclude the College from making a report to external agencies when necessary.

- D. Reports and investigations will be kept confidential to the extent possible under law and consistent with the need to conduct an adequate investigation and take corrective action.
  - E. The reporter is not responsible for investigating the activity or for determining fault or corrective measure; appropriate responsible-investigators are charged with these responsibilities.
  - F. At the conclusion of the investigation, a follow-up with the complainant will be made to the extent possible and permitted by law for closure of the concern.
- VI. Protection Against Retaliatory Actions
- Any individual who makes a good faith report or protected disclosure and believes they have suffered retaliation as a result of reporting will be protected in accordance with College Policy 39003-Protection Against Retaliation.
- VII. All reports under this procedure will be included as part of the reporting outlined in procedure 61005CP–Internal Audit. Annually, or upon request, the Chief Compliance, Risk, and Ethics Officer will prepare a summary report of protected disclosures to the President.

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Administrative Approval: April 28, 2014; February 23, 2015; June 26, 2018