HAVERFORD COLLEGE

Policy on Reporting Fraud, Waste, Theft, or Misuse of Funds

I. Introduction

This Policy governs the reporting of allegations of suspected financial misconduct and the protection against retaliation afforded to those who report such misconduct.

All members of the Haverford College community are encouraged to report any suspected financial misconduct or fraudulent financial activities. These involve a willful or deliberate act or failure to act with the intention of obtaining a personal or unauthorized benefit. Examples of reportable misconduct include, but are not limited to:

- Theft, waste or misuse of College funds or other assets
- Misappropriation of assets or funds
- Submission of false or fraudulent documents or financial reports, including invoices, check requests, timesheets, expense reports and other data
- Bribes or kickbacks
- Use of a College credit card for personal purchases
- Violations of the conflict of interest policy involving financial misconduct
- Questionable accounting, internal control or financial reporting practices

II. Reporting/Investigation of Alleged Financial Misconduct

1. Who To Contact

If you encounter or become aware of any suspected financial misconduct at the College, you are encouraged to report it.

If you are a student, your first report should be to the Dean of the College. If your report is about the Dean of the College, or if you for some reason are unable to contact the Dean, you may provide a written report in a sealed envelope, addressed as follows: Dana Shanler Ladden, Chair, Haverford Audit Committee, MetLife, 1095 Avenue of the Americas, 18th Floor, New York, New York, 10036.

If you are not a student, your first report should be to the Director of Human Resources. If your report is about the Director of Human Resources, or if you for some reason are unable to contact the
Director, you may provide a written report in a sealed envelope, addressed as follows: Dana Shanler Ladden, Chair, Haverford Audit Committee, MetLife, 1095 Avenue of the Americas, 18th Floor, New York, New York, 10036.

If the initial reporting party is the Dean of the College or the Director of Human Resources, s/he must provide his/her report directly to the Chair of the Audit Committee. This only applies to reports where the Dean of the College or the Director of Human Resources is the original source of the complaint, not where they are receiving information from others.

If for whatever reason the initial report comes to you about suspected financial misconduct, you should direct the reporting party to the Dean of the College or the Director of Human Resources, as appropriate and consistent with the procedures set forth here.

2. How to Make Contact

You may contact the Dean of the College or the Director of Human Resources via letter, telephone, a personal visit during normal office hours, or electronic mail. Current contact information for those individuals is available on the Haverford College website. As of September 2015, here is that contact information:

**If to the Dean of the College:**

Dean Martha Denney  
Dean of the College  
610-896-1232  
mdenney@haverford.edu  
Chase Hall, 2nd Floor 370 Lancaster Ave., Haverford, PA 19041

**If to the Director of Human Resources:**

T. Muriel Brisbon  
Director of Human Resources
III. Confidentiality and Anonymity

The College will endeavor to maintain appropriate confidentiality of reporting sources. However, the College cannot and does not guarantee confidentiality report. Identification of the reporting source (also known as a College or law enforcement officials to effectively investigate the report. Moreover, sometimes such identification is required by law. Finally, it is sometimes appropriate to identify the whistleblower so the accused individual can assess and respond to the report against him/her.

Anonymous reporting is discouraged; in fact, in most cases it is not practical to investigate a report without speaking to the whistleblower.

IV. Whistleblower Protection / Non-Retaliation

No member of the Haverford College community may retaliate against a whistleblower, and no whistleblower may be disciplined for providing a report in good faith. Prohibited retaliatory conduct includes, but is not limited to, threats or actions that adversely effect the terms or conditions of employment or enrollment, threats of physical harm, or threats of pecuniary harm.

Any whistleblower who feels threatened or feels that s/he has been retaliated against should provide a written complaint, explaining the circumstances, to the Director of Human Resources. Threats of physical harm should also be reported promptly to the Director of Safety and Security. If for some reason reporting to the Director of Safety and Security and/or the Director or Human Resources is not feasible or appropriate, the written complaint should be founded charges of retaliation will be investigated.

V. False and Reckless Reporting Prohibited
This Policy is intended to: 1) encourage legitimate reports of possible wrongdoing by responsible College community members; and 2) protect those who provide such reports from retaliation. By contrast, any person who knowingly makes a false or reckless report will be subject to disciplinary action, which may include action by authorities both on and off-campus.

VI. Investigation Of Alleged Misconduct

If an investigation appears warranted based upon the information received from the reporting source, the College will thereafter conduct an investigation. Neither the whistleblower nor the target of the complaint will conduct nor have any right to direct the investigation.

VII. Limited to Financial Misconduct

It is hereby reiterated that this Policy applies only to matters related to potential financial misconduct. All other allegations or grievances regarding employment, harassment, criminal conduct, and so on are handled through other policies and procedures already established at the College.