<table>
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<tr>
<th>POLICY TITLE</th>
<th>Interim Whistleblower Policy</th>
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<tbody>
<tr>
<td>No.</td>
<td>125</td>
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<tr>
<td>Effective Date</td>
<td>January 27, 2020</td>
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1. STATEMENT OF POLICY

Westminster College has a responsibility for the stewardship of its resources and the private support that enables it to pursue its mission. The board of trustees and college administration are committed to compliance with the laws and regulations to which the College is subject and to promulgating College policies and procedures to interpret and apply these laws and regulations in the College setting. The College's internal controls and operating procedures are intended to detect and to prevent or deter fraudulent or dishonest conduct, and/or violations of law (referred to hereinafter as "improper activities"). However, even the best systems of control cannot provide absolute safeguards against improper activities. Intentional and unintentional improper activities may occur. The College has a responsibility to investigate and report to appropriate parties allegations of suspected improper activities and to report the actions taken by the College.

The College will investigate any alleged improper activities and may discipline any individual found to have engaged in such conduct, up to and including dismissal from the College. Westminster College reserves the right to refer such conduct for civil and criminal prosecution. All members of the Westminster community are encouraged to report possible improper activities. Employees (including student employees) should report concerns to their supervisor/department head. Students not working for the College should report their concerns to the supervisor/department head of the College employee whom they believe to be engaging in such improper activity. Westminster supervisors and department heads are required to report any concerns brought to them, and any situations in which they suspect improper activities, to their vice president, the relevant dean, or the provost. If, for any reason, an individual finds it difficult to report their concerns to the relevant supervisor/department head, they may report the matter to the college president or general counsel. Suspected violations of law may be reported externally to the appropriate government agency or official(s) designated in accordance with the applicable law.

2. TO WHOM THIS POLICY APPLIES

This policy applies to all members of the Westminster community.

3. DEFINITIONS

   A. Baseless Allegations - Allegations made with the knowledge of their falsity or reckless disregard for their truth.

   B. Improper Activities - The following constitute a non-exclusive list of improper activities:
1. Fraudulent or Dishonest Conduct - A deliberate act or failure to act with the intention of obtaining an unauthorized benefit from the College. Examples of such conduct include, without limitation:
   a) Forgery or alteration of any documents;
   b) Unauthorized alteration or manipulation of computer files;
   c) Fraudulent financial reporting;
   d) Pursuit of a benefit or advantage in violation of the College’s Policy on Purchasing Policies and Principles;
   e) Misappropriation or misuse of College resources, including funds, supplies, or other assets; and
   f) Authorization or receipt of compensation for services not received or not performed or hours not worked.

2. Violations of law.

C. Retaliation – Retaliation is any adverse action taken against a person for making a good faith report of prohibited conduct or participating in any proceeding under this policy. Retaliation includes threatening, intimidating, harassing, coercing, or any other conduct that would discourage a reasonable person from engaging in activity protected under this policy. Retaliation does not include good faith actions lawfully pursued in response to a report of prohibited conduct.

D. Whistleblower - An individual who informs a supervisor, department head, vice president, dean, college president, general counsel, government agency, or other official(s) designated in accordance with the applicable law about any potential improper activities, who assist in any investigations or proceeding regarding potential improper activities, and/or who discloses other information as set forth in this policy.

4. PROHIBITED CONDUCT UNDER THIS POLICY

The College prohibits retaliation and false reporting.

Retaliation. The College and its employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms and conditions of employment (including, without limitation, threats of physical harm, loss of job, punitive work assignments, impact on salary or wage). A whistleblower who believes they have been retaliated against may report the concern using the reporting mechanisms set forth in this policy or, if they are uncomfortable using the in-person reporting mechanisms, they may report a concern by filling out the on-line Improper Activity Reporting Form. Any employee who is found to have retaliated against an individual for reporting improper activities will be subject to disciplinary action, up to and including termination.
The College will use its best efforts to protect whistleblowers against any form of retaliation. It cannot guarantee confidentiality, however, and there is no such thing as "unofficial" or "off the record" reporting. The College will keep the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow the College or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; (4) the person accused of improper activities is entitled to the information as a matter of legal right in disciplinary proceedings.

A. False Reporting.

1. Any employee of the College who is found to have made a false allegation of inappropriate activities will be subject to disciplinary action, up to and including termination.
2. Any employee of the College who is found to have made a false claim to have been subjected to retaliation for making a protected disclosure will be subject to disciplinary action, up to and including termination.
3. If a student makes a false allegation of wrongdoing or retaliation, the student will be subject to disciplinary action pursuant to the student disciplinary code, up to and including suspension and/or expulsion.

5. APPLICABLE PROCEDURES UNDER THIS POLICY

A. General Procedures

1. Supervisors/department heads are required to notify their vice president, the relevant dean, the provost, or general counsel of reports/concerns of suspected improper activities.
2. Supervisors/department heads should take reasonable care in dealing with allegations of improper activities to avoid:
   a) Baseless allegations
   b) Premature notice to persons suspected of improper activities and/or disclosure of such suspected conduct to others not involved in the investigation
   c) Violations of whistleblower protection
3. Accordingly, a supervisor/department head who is informed of suspected improper activities should NOT contact the person suspected and should NOT discuss the matter with anyone other than the VP/dean/provost or general counsel.
4. Once the VP/dean/provost is aware of any suspected improper activities, they will assess the allegations to see that they are not baseless and will then conduct an investigation (or direct that an investigation be conducted), reach a conclusion on whether the improper activity occurred, and proceed to take whatever action, including disciplinary measures, they deem appropriate. In handling reports, the VP/dean/provost
may consult with appropriate persons, but should not disclose such suspected conduct to those not involved in the investigation or who do not have a need to know.

5. The Office of General Counsel will serve as a resource to the VP/dean/provost throughout the investigation and handling of the matter. The VP/dean/provost will prepare a report summarizing the suspected improper activity, the investigation, the conclusion, and the actions taken, and the Office of General Counsel will retain such record for the purpose of documenting resolution of reported alleged improper activity.

6. If the VP/dean/provost, upon receipt of a report of improper activity, for any reason feels uncomfortable handling the matter, they may forward the report to the college president or, if the college president has a conflict of interest, to the general counsel, and request that the matter be reviewed, investigated (as appropriate) and resolved. If, for any reason, an individual feels uncomfortable using the reporting mechanisms set forth above, they may do so by filling out the on-line Wrongful Conduct Reporting Form: [insert link]

7. A record of all complaints/reports made under this policy will be maintained by the Office of General Counsel for the purpose of documenting resolution.

B. Enhanced Whistleblower Protection Relating to Federal Grants

A whistleblower may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information that they reasonably believes is (1) evidence of gross mismanagement of a federal contract or grant, (2) a gross waste of federal funds, (3) an abuse of authority relating to a federal contract or grant, (4) a substantial and specific danger to public health or safety, or (5) a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant, provided that such disclosure is made to one or more of the following:

- A member of Congress or a representative of a committee of Congress;
- An Inspector General;
- The Government Accountability Office;
- A federal employee responsible for contract or grant oversight or management at the relevant agency;
- An authorized official of the Department of Justice or other law enforcement agency;
- A court or grand jury; or
- A management official or other employee of the College who has the responsibility to investigate, discover, or address misconduct.

A whistleblower who initiates or provides evidence of contractor, subcontractor, or grantee misconduct in any judicial or administrative proceeding relating to waste, fraud, or abuse on a federal contract or grant shall be deemed to have made a disclosure protected by this policy.
6. RESPONSIBLE ADMINISTRATOR

All College supervisors, department heads, vice presidents, deans, provost, and general counsel are responsible for enforcing this policy on behalf of the College.

7. DISCIPLINARY SANCTIONS

Violations of this policy may result in sanctions and corrective actions up to and including termination and/or expulsion.

8. RELATED POLICIES AND FORMS

Policy 260: Purchasing Policies and Principles
Improper Activity Reporting Form

9. HISTORY

<table>
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<tr>
<th>Date of Last Action</th>
<th>Action Taken</th>
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<tr>
<td>January 27, 2020</td>
<td>Interim Whistleblower Policy Approved</td>
<td>Policy Governance Committee</td>
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<tr>
<td>March 13, 2019</td>
<td>Wrongful Conduct Policy Approved</td>
<td>Policy Governance Committee</td>
</tr>
<tr>
<td>February 13, 2019</td>
<td>Board Rescinded Wrongful Conduct Reporting Policy</td>
<td>Board of Trustees</td>
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<tr>
<td>May 30, 2014</td>
<td>Board Approved Wrongful Conduct Reporting Policy</td>
<td>Board of Trustees</td>
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10. SIGNATURE, TITLE, AND DATE OF APPROVAL

Approved: /s/________________________________
Bethami Dobkin, President