

Howard University Policy Letterhead

Policy Number: 400-004

Policy Title: HOTLINE and WHISTLEBLOWER POLICY AND PROCEDURE

Responsible Officer: INTERNAL AUDITOR

Responsible Office: OFFICE OF THE INTERNAL AUDITOR

Effective Date: April 24, 2009

I. POLICY STATEMENT

The University's Hotline is established to receive allegations of fraud, waste, abuse, or mismanagement attributable to persons who work at Howard University (HU), Howard University Hospital (HUH), HU and HUH contractors, grantees or other organizations that receive HU or HUH funds or utilizes HU or HUH resources. It is the responsibility of each HU and HUH employee, contractor, grantee, or recipient of University or Hospital funds to report real or suspected instances of fraud, waste, abuse, or mismanagement to the University's management, which include, but is not limited to the University's administrative officers, the Board of Trustees, or the Internal Auditor. To encourage employees, students, contractors, grantees, and recipients of University or Hospital funds to come forward with credible information on illegal practices or violations of adopted policies, it is also the University's and Hospital's policy to protect the individual from retaliation.

For the purposes of this policy and procedure, the following definitions apply.

- *Fraud* is defined as an act or instance of deceit, trickery, or intentional perversion of the truth in order to induce another to part with something of value or to surrender a legal right; an act of deceiving or misrepresenting.
- *Waste* is an act or instance of spending or using carelessly or inefficiently.
- *Abuse* is an act or instance of wrongful or improper use of authority.
- *Mismanagement* is an instance or act of wrongly or incompetently carrying on a business or organizational affair.

II. RATIONALE

In order to assure the efficient, effective, and economic use of University and Hospital assets and resources and to insure the effective and efficient operation of the University and Hospital, the University must issue its position on fraud, waste, abuse, and mismanagement and the responsibilities of individuals and entities who are provided with or have access to University or Hospital resources.

III. ENTITIES AFFECTED BY THIS POLICY

This policy applies to all University and Hospital employees, contractors, grantees, and entities that use or receive University or Hospital resources.

IV. DEFINITIONS

See the definitions of fraud, waste, abuse, and mismanagement in the Policy paragraph of this document.

V. POLICY PROCEDURES

Persons who suspect fraud, waste, abuse or mismanagement or who receive reports of fraud, waste, abuse or mismanagement should call, email, write to or visit the Office of the Internal Auditor (OIA). The Hotline phone number is (202) 238-2479 and is available to receive calls 24 hours a day. The email address is internalaudit@howard.edu or internalauditor@howard.edu. Written communications should be directed to:

HOTLINE
Office of the Internal Auditor
2225 Georgia Avenue NW, Room 701
Washington, DC 20059

Persons who make allegations (complainants) may choose to remain anonymous (known only to OIA employees) or confidential (known to OIA employees and others who have a need to know, in the opinion of the Internal Audit Director or Associate Director). Persons who choose to remain anonymous must understand that the OIA may not be able to obtain sufficient information to properly, timely, and completely audit or investigate the allegation(s). The same situation may apply to confidential complainants, but to a lesser degree.

Information relative to allegations will be documented, internally to OIA, on an *Allegation Report*. The information must be recorded by the complainant or by an OIA employee. A copy of the *Allegation Report* is attached to this policy and procedure document and also can be found on the OIA webpage. <http://www.howard.edu/internalauditor/default.htm>

For internal office tracking purposes, all allegations will also be recorded on an *Allegation Report Control Log*. A control number will be placed on each *Allegation Report* which is the principal tracking mechanism for allegations.

Allegation Reports will be given to the OIA Director or Associate Director, who will decide that either of the following three (3) actions will be taken.

- Take no further action on the allegation(s) because insufficient information was provided by the complainant;

- Refer the allegation(s) to an organization that has the authority and ability to implement corrective action because the matter is considered minor or administrative by the OIA Director or Associate Director; or
- Conduct an audit or investigation of the allegation(s).

Audits or investigations will be performed in accordance with OIA policies and procedures and a report will be written. The OIA Director or his/her designee, with consultation appropriate for the situation, will determine the distribution of the report.

VII. SANCTIONS

Failure to follow this policy or any other approved University policy shall result in disciplinary action, including termination of employment.

VII. WEBSITE ADDRESS

<http://www.howard.edu/administration/internalauditor/default.htm>.

Allegation Report
(Internal Document – Office of the Internal Auditor)

Control No. _____

Person making allegation wishes to remain Anonymous or Confidential (Circle One.)

(Last Name, First Name, and Middle Name)

(Street address, City, State, Zip Code)

Phone Number(s) (Indicate home (h), work (w), or cell (c).)

Email Address

Alleged Violator – Allegation is made concerning: (Circle all that are appropriate.)

- University employee
- University contractor or subcontractor
- University grantee or subgrantee
- Hospital employee
- Hospital contractor or subcontractor
- Hospital grantee or subgrantee
- Other (Please be as specific as possible.)

Subject of Allegation -- Name of employee, contractor, or grantee and organizational address or location

Circle the items that best describe the general nature of the allegation:

- Theft of property or services
- Fraud, includes knowingly producing or encouraging the production of misleading or inaccurate reports
- Employee Misconduct
- Mismanagement
- Personnel Abuses
- Waste, includes the inefficient, ineffective, or ruinous use of assets or resources

Allegation Description:

Document allegation in detail to the best of your ability:

Internal Audit Director's (Associate Director's) Action: (Circle one, sign, and date.)

No Action Administratively Referred Audit/Investigation Opened

Document the reason for "No Action" or "Administratively Referred":

Internal Audit Director or Designee (Name and Date)