

**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 [Amended January 18, 2013]

## I. POLICY STATEMENT

It is the policy of Howard University to assure the responsible stewardship of Howard University resources. Therefore, Howard University has established a *University Hotline* to receive allegations of fraud, waste, abuse, or mismanagement attributable to all persons who work at Howard University (HU) and Howard University Hospital (HUH); or are HU and HUH contractors, grantees or other organizations that receive HU or HUH funds or utilize 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 includes, 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 in compliance with applicable laws, regulations and policies, the University must issue its position on fraud, waste, abuse, and mismanagement and the responsibilities of individuals and entities that 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. Employees, students, alumni and members of the general University community may report allegations of fraud, waste, abuse, or mismanagement via the *University Hotline* according to the provisions of this policy.

#### IV. DEFINITIONS

In addition to the definitions of Fraud, Waste, Abuse, and Mismanagement in the Policy Statement of this document, the following definitions are applicable:

- A. Anonymous Complainant – persons who make allegations and are known only to Office of the Internal Audit employees. A complainant may choose to be anonymous. Please see Allegation Report form.
- B. Confidential Complainant – persons who make allegations and, at the discretion of the Internal Audit Director or the General Counsel, may be known to others on a need-to-know basis. A complainant may choose to be confidential. Please see Allegation Report form.

#### 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](mailto:internalaudit@howard.edu) or [internalauditor@howard.edu](mailto: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 the General Counsel of the University). 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> and University Policy Office webpage: <http://www.howard.edu/policy>

For internal office tracking purposes, all allegations will also be recorded on an Allegation Report Control Log. Allegation Reports will be retained by OIA for a period of five years. 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 the General Counsel, who will decide that one of the following three (3) actions will be taken:

1. Take no further action on the allegation(s) because insufficient information was provided by the complainant.
2. 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 the General Counsel.
3. 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. The OIA Director will review the Allegation Report Control Log with the General Counsel on a quarterly basis. If the OIA Director or anyone employed in that office is the target of an allegation, the review of that allegation shall be done by the Office of the General Counsel.

## **VI. SANCTIONS**

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

## **VII. HYPERLINK**

<http://www.howard.edu/secretary/documents/400-004UniversityHotline.pdf>

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

## **HISTORY:**

Effective date: April 24, 2009

Amended: January 18, 2013

## ALLEGATION REPORT

(Office of the Internal Auditor Internal Document)

Control No. \_\_\_\_\_

Person making allegation wishes to remain: **Anonymous** or **Confidential** (Circle one)

_____	_____	_____
Last Name,	First Name	Middle Name
_____	_____	_____
Street Address	City, State	Zip Code
_____		
Phone Number(s): please indicate home (h), work (w) and/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.

