

WHISTLEBLOWER POLICY

GREENVILLE TECHNICAL COLLEGE GRIEVANCE PROCEDURE (SBTCE 8-6-100) and INFORMAL COMPLAINTS

Greenville Technical College grants all covered employees the right to present and seek answers to complaints and grievances without fear of restraint, interference, coercion, discrimination, or reprisal. Faculty who have not completed two satisfactory academic years on probationary status and staff who have not completed twelve (12) months of satisfactory performance with the college are not eligible for grievance rights except where discrimination is alleged. The State Tech Policy/Procedure Manual provides detailed information regarding grievance procedures including appeals.

Copies of the grievance procedure are available in the Human Resources office or on the State Tech website.

The college also has an informal complaint policy. If the employee wishes to report a complaint that doesn't fall under the Grievance policy, they may do so by contacting their supervisor or appropriate vice president with a written statement indicating their complaint and an explanation of what they wish to see happen. If the supervisor or vice president does not agree, the employee may appeal the decision to the president of the college. **No employee who acts in good faith shall suffer any harassment, retaliation, or adverse employment consequence.**

The college asks that employees bring forward concerns to the appropriate individuals in order for the college to take appropriate action. Failure to report complaints may cause significant disruption in the efficient operation of the College. Disruptions caused by failure to follow this policy will be addressed in accordance with the disciplinary policy.

GREENVILLE TECH FOUNDATION, INC. ADDITIONAL POLICY

IRS References

General Definitions

Whistleblower - one who reveals wrongdoing within an organization to the public or to those in positions of authority. The disclosure by a person, usually an employee, in a government agency or private enterprise; to the public or to those in authority, of mismanagement, corruption, illegality, or some other wrongdoing.

Federal law prohibits retaliation against anyone "blowing the whistle" with respect to a violation of a federal law or regulation. These would include:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation with the conflict of interest policy
- Misappropriation or misuse of resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

"Financial wrongdoing" may include, but is not limited to:

- Questionable accounting practices;
- Deficiencies of internal accounting controls;
- Misrepresentations to company officers or the accounting department (including deviation from full reporting of financial conditions).

This whistleblowing policy is intended to offer protections if an employee raises concerns regarding:

- incorrect financial reporting;
- unlawful activity;
- activities that are not in line with Foundation policy; or
- any other activities that constitute serious improper conduct.

Directors, other volunteers, and employees must observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The Foundation endorses and utilizes internal controls and operating procedures intended to detect and prevent improper activities. If, however, those controls or procedures fail to safeguard against irregularity, or if intentional or unintentional violation of laws or regulations occur, directors, other volunteers, and employees are encouraged to report those irregularities and violations. It is the Foundation's policy not to hide, destroy, alter or falsify documents to prevent their use in litigation or other official proceedings (see document retention and destruction policy.) Through its Conflict of Interest Policy, the Board of Directors have been asked to disclose any real, perceived, or potential conflicts of interest that relate to board duties or deliberations, and to recuse him/herself when the board makes decisions affected by the conflict. Refusal to abide by the organization's conflict of interest policy may result in removal from office.

Reporting Responsibility

Each director, volunteer, and employee has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the code of ethics or conflict of interest policy.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to harassment, retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Procedure

Employees

Employees should first discuss their Concern with their immediate supervisor to allow the organization to investigate and, if applicable, correct the situation or condition. Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation. The earlier a concern is expressed, the easier it is to take action.

If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is still valid, the individual should report the Concern to the Foundation President/Chief Executive Officer (CEO). In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Foundation President/CEO.

If the Concern was reported verbally to the Foundation President/CEO, the reporting individual, with assistance from the Foundation President/CEO, shall put the Concern in writing. The Foundation President/CEO is required to promptly report the Concern to the Chair of the Board, who has specific and exclusive responsibility to investigate all Concerns. If the Foundation President/CEO, for any reason, does not promptly forward the Concern to the Chair of the Board, or if the Foundation President/CEO is a subject of the Concern, the individual should report his or her Concern directly to the Chair of the Board. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Board.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Board.

Handling of Reported Violations

The Executive Committee shall address all reported Concerns. The Chair of the Board shall immediately notify the Executive Committee and the Foundation President/CEO of any such report. The Chair of the Board will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns. All reports will be promptly investigated by the Executive Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern. The Executive Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.