2.34 Ithaca College Ethics and Integrity Policy

2.34.1 Purpose

This Ethics and Integrity Policy is intended to encourage and enable employees and others to raise questions or concerns regarding violations of federal and state rules and regulations or policies of the College within the College setting rather than seeking resolution outside the College.

2.34.2 General Responsibility

Ithaca College requires board members, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities to the College. As employees and representatives of the College, we must practice honesty and integrity in fulfilling our responsibilities. It is the responsibility of all board members, officers and employees to comply with all applicable federal and state laws and regulations as well as policies of the College.

2.34.3 Procedures for Reporting Violations

The College suggests that employees share their questions and concerns, regarding what they believe to be a violation of federal and state laws and regulations or policies of the College with someone at the College who can address them appropriately. In most cases, an employee's supervisor is in the best position to address a question or an area of concern. However, if an employee is not comfortable speaking with a supervisor or is not satisfied with a supervisor's response, the employee is encouraged to speak with someone in the Human Resources Department or anyone in management whom the employee is comfortable in approaching. Supervisors and managers are required to report suspected violations of federal and state laws and regulations or violations of college policy to the vice president in charge of the respective unit who has specific and exclusive responsibility to investigate all reported violations.

For suspected fraud, or when an individual is not satisfied or comfortable with raising questions and concerns internally, the individual may contact EthicsPoint. The vice president and general counsel is responsible for receiving all complaints filed with EthicsPoint and investigating and resolving all reported complaints and allegations concerning violations of federal and state laws and regulations and policies of the College. The vice president and general counsel has direct access to the audit committee of the board of trustees and is required to report to the audit committee at least annually on compliance activity. In the event of a complaint filed with EthicsPoint against the vice president and general counsel, EthicsPoint shall forward the complaint directly to the executive committee of the board of trustees.

All reports will be promptly investigated. If warranted by the investigation, appropriate corrective action will be taken in accordance with applicable College policies and federal or state laws and regulations.

2.34.4 Accounting and Auditing Matters

The audit committee of the board of trustees shall address all reported concerns or complaints regarding the College's financial practices, internal controls or auditing. The vice president and general counsel shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

2.34.5 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of federal and state law, regulations or policies of the College must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of federal or state laws and regulations or policies of the College. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be subject to disciplinary action up to and including dismissal.

2.34.6 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. The identity of persons reporting violations or suspected violations that are not submitted anonymously will be disclosed only with the approval of the general counsel and only when in his/her opinion disclosure is required in the furtherance of an investigation of the complaint or when required to do so by law. In the event of an anonymous complaint, the College reserves the right to determine if there is sufficient detail to conduct an investigation.

2.34.7 No Retaliation

No board member, officer or employee who in good faith reports a violation of applicable federal and state laws and regulations or policies of the College shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.