

## **Procedures for Dealing with Allegations Related to Financial and Operational Misconduct**

It is important that when a University employee makes a good faith report of known or suspected violation(s) of policy or law to University officials, that this employee feels safe and protected from retaliation. Employees may contact either the Designated Key Administrator (DKA) in their college or administrative unit or the University's Department of Audits to report such suspected or known violations of financial or operational policies and laws.

These procedures are intended to serve as internal guidelines for administrators to address allegations regarding financial and operational misconduct. Accordingly, these procedures do not establish any additional rights beyond those already provided by law.

### **Responsibilities of offices who receive reports**

Should the unit's DKA be contacted, it is the DKA's responsibility to immediately (within 24 hours) provide written notification to the dean/vice president of the unit and the Department of Audits that an allegation has been raised. Within 48 hours after receiving the report, the DKA shall provide a full briefing on the nature of the allegation and status of the inquiry to the dean/vice president of the unit.

Should the Department of Audits be contacted directly, it is the Auditor's responsibility to immediately (within 24 hours) provide written notification to the dean/vice president/DKA of the unit in which the reported violation is alleged to have occurred. Within 48 hours after receiving the report, a full briefing on the nature of the allegation and status of the inquiry should be provided to the dean/vice president/DKA of the unit. Should another central office be contacted about an allegation, it should immediately (within 24 hours) provide written notification to the Auditor who then notifies the unit. The Auditor, in cooperation with the unit, will then decide if data or records must be secured immediately and will act to do so, when appropriate. The Auditor will also decide if other key University officials must be notified of the allegations, including the President or Provost.

### **Ensuring protection against retaliation to employees who report**

All administrators will protect the confidentiality of individuals raising the allegations as well as individuals who are the subjects of the allegations to the extent permitted under the law. A case manager (normally a central HR consultant or campus-level HR professional from a coordinate campus) shall be assigned within 24 hours to communicate directly and regularly on the progress of the inquiry with the employee raising the allegations, especially if it appears that the resolution of the situation will not be immediate. This case manager will respond to concerns about personal retaliation or unfair treatment linked to the raising of allegations. The case manager may need to intervene in the unit itself to ensure that employees are protected. Nothing in these procedures precludes the individual from filing a complaint through another channel.

### **Ensuring respectful treatment of individuals against whom allegations are raised**

Individuals against whom allegations are raised shall be treated respectfully. This means that they will be notified of the nature of allegations raised at the point the Auditor determines it will not risk the integrity of the inquiry or investigation. The individual will be kept informed of the status of inquiries or investigations.

## **Ensuring appropriate communication with deans or vice presidential officers**

Every effort must be made to ensure that the dean, vice president, or chancellor be kept informed of the status of any inquiries or investigations of allegations involving members of their units. The Auditor will make use of the DKAs as key individuals for communication with individual units.

## **Immediate Solutions**

If the suspected violation is minor or the solution appears straightforward and no further inquiry is warranted, the Auditor, in consultation with other central officers where appropriate, recommends to the dean/vice president/DKA an appropriate course of action for implementation including (1) when and how to inform the individual against whom allegations have been raised, and (2) any reporting obligations to outside agencies. If the identity of the individual who raised the allegation is known, he or she will be notified that a resolution has been reached.

## **Further inquires and investigations**

Within 48 hours of receiving a report from an employee, the Auditor or designee, in consultation with the General Counsel or designee, shall determine whether a more extensive inquiry and/or investigation is warranted. Further, a determination of whether the investigation shall be directed by the Office of the General Counsel under the protection of attorney-client privileges and attorney work product shall be made. The Auditor may then elect to convene an Investigative Task Force to facilitate the inquiry or investigation. An Investigative Task Force will normally consist of the heads or designees of Audits, General Counsel, Human Resources, and Institutional Relations but may include others, depending on the case. If the decision is made to use a Task Force, it will convene within 5 work days after the Auditor first receives the report of the allegation and will review the report of allegations and establish a plan for addressing the report, including these tasks:

- Identify or affirm the case manager who will work directly with the employee(s) who reported the suspected violation. (Normally this will be a central or coordinate campus-level HR consultant.)
- Determine whether a more extensive inquiry should be conducted before a decision to conduct a full investigation can be made.
- Determine any reporting obligations to any outside agencies (e.g. federal granting agencies, state legislative auditor, NCAA) in addition to when and how those obligations will be fulfilled.
- Identify the point person who will assume overall accountability for ensuring the investigation moves forward in a timely manner.
- Determine when/how the individual against whom allegations have been raised, will be notified of these allegations and informed of his/her rights and responsibilities during the investigation.
- Determine how the dean/vice president will be kept informed on the status of the inquiry/investigation.
- Set a timeframe and deadlines.
- Determine how the Chief of Staff for the President and other central officers are to be informed and updated on progress of the investigation and/or resolution.

## **Timeframes for completing inquires and investigations**

Inquiries and full investigations should be completed either within 30 days of the Auditor deciding no Task Force need be convened or within 30 days of a Task Force being convened, of its initial meeting. If it appears that the inquiries or investigations will require more time, the President's Chief of Staff will be notified of the revised schedule and the reasons for it.

## **Other notes about the procedures**

The Auditor may use a small, standing advisory group, consisting of central officers who typically serve on Investigative Task Forces, to be convened several times per year, to review the types of cases that have been received and to evaluate the University's effectiveness in bringing these cases to closure efficiently.

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*The following language should be used in a communication from your dean/vice president/chancellor to the employees in your unit. Please note that you should use this language verbatim, obviously filling in the blanks appropriately.*

DATE

TO: All Employees in (blank)

FROM: Dean (blank)

The U has recently implemented a new policy and procedure to ensure that when employees, in good faith, report a concern or make an allegation regarding some form of financial misconduct, or violation of a law or university policy, they can do so without fear of retaliation and can be assured that their concern or allegation will be dealt with in a timely and appropriate manner. This policy formalizes our existing expectation that no retaliation will occur when employees make such good faith reports.

I have named a Designated Key Administrator (DKA) who will serve as our unit's intake officer who you can contact should you suspect that some form of financial misconduct or violation of a university policy is occurring or has occurred. This person's name is \_\_\_\_\_, and phone number is \_\_\_\_\_ and e-mail address is \_\_\_\_\_. Or, you may choose to call the Department of Audits, 612-625-1368, to report such matters. Audits also has a hotline, 612-626-0227, where a message can be left if one wishes to remain anonymous.

The full text of the policy and procedure on the topic of reporting of financial or operational misconduct is found on the web at: [http://www.fpd.finop.umn.edu/groups/ppd/documents/policy/Reporting\\_Violations.cfm](http://www.fpd.finop.umn.edu/groups/ppd/documents/policy/Reporting_Violations.cfm)

This new policy and procedure does not replace the customary means for employees to deal with workplace concerns including discussions with supervisors or the use of mechanisms such as formal complaints or grievances.