

Whistleblower Purpose

As employees of Salt Lake Community College, each and every one of us has been declared a steward of a broad array of financial and physical resources that have been entrusted to our care by our state and county constituents and all the members of our SLCC community. Stewardship is our responsibility for conducting the College's business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business operation. It is the responsibility we accept when we become members of the SLCC family.

Over the past few years, there has been a growing public awareness and focus on issues of financial accountability and control throughout the country. Many of us have witnessed the nightmarish finance fiascos involving top management officials at large corporations. The public is rightfully demanding that governmental and not-for-profit organizations, such as Salt Lake Community College, be held to equally high standards of integrity, accountability, and financial control. The College's trustees, regents, auditors, state legislators, and regulators are increasingly soliciting information regarding the College's policies and procedures in this area, along with *evidence of compliance*.

There has been a great deal of attention given to several areas of financial activity at Utah's state institutions. *One common result of these reviews has been a clear and emphatic demand that institutions like SLCC must develop and implement responsible guidelines to help managers and employees more clearly understand and monitor their stewardship responsibilities as they work in the public's trust.*

The purpose of the Whistleblower process is to discuss the emphases on the deterrence of fraud and other instances of inappropriate use of resources.

All persons employed by the College have responsibility to maintain the highest standards of integrity in protecting the College's financial resources: physical facilities; equipment; and supplies. For every College financial activity or project, a faculty, staff, or administrative person is designated as the "budget manager." This individual has primary responsibility for maintaining financial accountability and control for all funds and resources that are placed under his/her jurisdiction. Such responsibilities usually include:

- Learning and upholding financial policies, procedures, and any related grant requirements established by the College and related external agencies.
- Preparing and administering budgets based on a thorough analysis of need that conforms to College budgetary guidelines and processes.
- Establishing and maintaining basic internal controls to ensure that transactions are appropriately executed and recorded. These controls always include a careful segregation of duties to maintain appropriate checks and balances within each program.

- Remaining alert to system weaknesses that can lead to possible waste, misuse, misappropriation or destruction of assets (including data and data integrity) and taking action to correct any weaknesses as they are discovered.

A key element in the College's system of internal control is the review and approval of all financial transactions by a person with supervisory responsibility for the individual(s) who initiate transactions. The budget manager should not seek to delegate this function, and may do so only when there is no practical alternative. If review and approval authority must be delegated it is imperative that the budget manager remain sufficiently involved to be knowledgeable about financial matters and exert meaningful oversight.

Approval of financial transactions within each budget area must be accomplished by every budget manager or his/her designee. Review and approval should ordinarily be completed every month by reviewing the appropriate summary and detail data files within the BANNER system. Any deviation from expectation should be investigated and/or reported immediately. Approval continues to be the responsibility of the budget manager. Failure to report problems indicates the budget manager's agreement that:

- Transactions are accurate, or that necessary corrections are in process.
- Expenditures are reasonable, necessary and are for legitimate College business.
- Expenditures and other charges are allowable and consistent with donor or sponsor restrictions.
- Supporting documentation exists for possible review by internal or external auditors.

Any dishonest or improper act by an employee (i.e. that violates the law, wastes money, or endangers public health or safety) is of great concern to the College. All employees are encouraged to report suspected improprieties to their supervisor or directly to a higher level administrator if the supervisor is involved. Any employee who suspects that a crime has been committed should report the situation immediately to the SLCC Whistleblower Committee, or to the anonymous reporting system EthicsPoint, 866-873-0614.

The college is committed to protect employees who, in good faith, report suspected improprieties or illegal activities. In fact, it is unlawful in Utah to discharge, threaten, or otherwise bring a personal action against an employee who reports a violation of law or waste of public funds, property, or manpower unless the employee knows the report is malicious, false, or frivolous.

The public rightfully expects its public officials to meet high standards of ethics and integrity. We sincerely thank all those who are conscientious of the College's resources and ask everyone's support in raising our standards even higher as we safeguard the use of resources and uphold the public's trust.