

Hamilton College
Policy on Protection of Employees Reporting Financial Misconduct

Hamilton College employees are expected to adhere to the highest standards of professional conduct in carrying out their duties. Maintaining financial standards, including appropriate accounting, internal controls, auditing and compliance, is the responsibility of every member of the Hamilton community. Early identification and resolution of financial issues that may arise are necessary and critical.

At Hamilton, responsibilities and decision-making are distributed throughout the organization. While we trust our employees to understand and abide by policies and the law, there may be rare instances of improper, even illegal, activity.

Reporting

Any employee who observes, first-hand, financial activities or practices that he or she believes to be against the law or College policy must report these activities. Employees may report concerns regarding accounting, internal controls, auditing and compliance matters to the Controller, to the Trustee chair of the Audit Committee, in care of the President's Office, or to his or her supervisor.

Reports of questionable activities or practices under this policy are deemed to be confidential communications. An employee may choose to make his or her report anonymously. To the greatest extent possible within the boundaries of applicable law, care will be taken to maintain appropriate confidentiality of reports made under this policy.

The College will take all necessary steps to ensure that employees who report questionable activities or practices will be protected from retaliation. This protection is afforded to all employees who communicate information in good faith and through appropriate channels, including directly to the Controller.

The College intends to monitor adherence by all employees to financial policies. To this end, alternative mechanisms for reporting on activities or practices by the key individuals responsible for carrying out this policy have been established. Information regarding actions of the Controller should be reported directly to the Vice President for Administration and Finance. Information regarding actions of the Vice President for Administration and Finance should be reported directly to the President. Information regarding actions of the President should be reported to the Vice President for Administration and Finance, the Controller, or the Trustee chair of the Audit Committee, any of whom may consult with the Board of Trustees.

Investigation

The Controller is generally responsible for receiving all such information and investigating specific issues. The results of any investigation will be reported to the Vice President for Administration and Finance, to the President, and when necessary to the chair of the Audit Committee of the Board of Trustees. Appropriate action commensurate with findings will be taken by the College.