

New England College of Optometry

Whistle-Blower Policy

For Trustees, Faculty and Staff

Last updated August 9, 2023

In keeping with NECO's policy of maintaining high standards of conduct and ethics, the College (the term "College" is used in this policy to mean both The New England College of Optometry and NECO Center for Eye Care) will investigate any suspected fraudulent or dishonest use or misuse of the College's resources or property by employees, board members, consultants or volunteers. The College is committed to maintaining high standards of conduct and ethical behavior and to promoting a working environment that values respect, fairness, and integrity. All employees, board members and volunteers shall act with honesty and integrity in all their dealings as representatives of the organization. Failure to follow these standards will result in disciplinary action including possible termination of employment, dismissal from one's board or volunteer duties and possible civil or criminal prosecution if warranted.

Employees, board members, consultants and volunteers are encouraged to report suspected fraudulent or dishonest conduct ("Concern"), i.e., to act as "whistle-blower," pursuant to the procedures set forth below.

REPORTING

Employees

Employees should first discuss their Concern with their immediate supervisor, who will report it to the Executive Director of Human Resources. 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 Executive Director of Human Resources.

If the Concern was reported verbally to the Supervisor or Executive Director of Human Resources, the reporting individual, with assistance from the Executive Director of Human Resources, shall write up the Concern. The Executive Director of Human Resources is required to promptly report the Concern to the Chair of the joint Finance, Audit and Business Affairs Committee of the Board of Trustees, who has specific and exclusive responsibility to investigate all Concerns.

If the Executive Director of Human Resources, for any reason, does not promptly forward the Concern to the Committee Chair of the Finance, Audit and Business Affairs Committee (FABA), or if the individual prefers to contact the FABA Chair directly, they can do so at melming@outlook.com.

Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the FABA Chair through the Secretary of the Corporation, Ashley Totora (Academic Affairs Office).

Trustees, Directors, and Other Volunteers

Trustees, Directors, and other volunteers should submit Concerns in writing directly to the FAB A Committee Chair. Contact information for the Committee may be obtained from the College's website.

Definitions

Fraudulent or Dishonest Conduct: A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- fraudulent financial reporting;
- pursuit of a benefit or advantage in violation of the College's Conflict of Interest Policy;
- misappropriation or misuse of the College's resources, such as funds, supplies, or other assets;
- authorizing, receiving, granting, or issuing compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked

Whistle-Blower: An employee, consultant or volunteer who informs his or her supervisor or the Executive Director of Human Resources or the FAB A Committee Chair about an activity relating to the College which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Supervisors

Supervisors are required to immediately report suspected fraudulent or dishonest conduct to the Executive Director of Human Resources or to the FAB A Committee Chair as outlined above.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations;
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- violations of a person's rights under law

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow up steps on their own, but should follow the reporting procedures above.

Investigation

All relevant matters, including suspected but unproved matters, will be reviewed, and analyzed, with documentation of the receipt, retention, investigation, and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person and his or her supervisor. Investigations may warrant investigation by an independent person such as auditors and/or attorneys.

Whistle-Blower Protection

The College will protect whistle-blowers as defined below.

- The College will use its best efforts to protect whistle-blowers against retaliation. Whistle-blowing complaints will be managed with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that whistle-blower complaints will only be shared with those who have a need to know so that the College can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistle-blower complaint, such persons may also have right to know the identity of the whistle-blower.)
- Employees, consultants and volunteers of the College may not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. A whistle-blower who believes that he/she has been retaliated against should file a written complaint directly with the Committee Chair. For the purposes of this section or any other section of this policy, if the Committee Chair fails to respond to the written complaint of a whistle-blower within three business days, then the whistle-blower may resubmit the written complaint to another member of the Audit and Compliance Committee. Any complaint of retaliation will be promptly investigated, and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Acting in Good Faith

Anyone reporting a concern under this policy must act in good faith and have reasonable grounds for believing the information disclosed to be properly reportable under this policy. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the knowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of

employment or dismissal from the volunteer position. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of concerns, and any resulting investigations, 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.