

<b>ADMINISTRATIVE DIVISION</b> BTRU Board of Trustees	<b>POLICY NUMBER</b> BTRU 1.22
<b>POLICY TITLE</b> Reporting Violations of State and Federal Laws or Regulations	
<b>SCOPE OF POLICY</b> USC System	<b>DATE OF REVISION</b> August 19, 2022
<b>RESPONSIBLE OFFICER</b> Secretary of the Board of Trustees	<b>ADMINISTRATIVE OFFICE</b> Board of Trustees

### **PURPOSE**

This policy defines the rights, responsibilities, and protections afforded to a university employee who reports any wrongdoing by the university or a university employee that results in substantial abuse, misuse, destruction, or loss of substantial public funds or public resources, or is an intentional violation of federal, state or local laws, university policies, or state ethics guidelines, which is not merely technical or of a minimum nature (hereafter referred to as “Whistleblower”).

### **POLICY STATEMENT**

The University of South Carolina intends to create and maintain an environment that protects the health and safety of students, employees, and the general public, and that preserves and protects public funds and public resources from dishonesty, misuse or loss. In addition, the university intends to comply with all federal, state, and local laws and all internal policies and regulations.

Allegations of wrongdoing reported to the university pursuant to this policy shall be reviewed and investigated by university officials or other appropriate authorities.

### **DEFINITIONS AND ACRONYMS**

For purposes of this policy, the following terms shall have the meaning set forth herein:

**Report** - a written or oral allegation of waste or wrongdoing that should contain the following as practicable: the date of disclosure, the name of the employee making the report, and the nature of the wrongdoing, and the date or range of dates on which the wrongdoing allegedly occurred.

A report also means sworn testimony regarding alleged wrongdoing, regardless of when the wrongdoing allegedly occurred, given to any standing committee, subcommittee of a standing committee, oversight committee or subcommittee, or study committee of the S.C. Senate or House of Representatives.

**Whistleblower** - a university employee who reports any wrongdoing by the university or a university employee that results in substantial abuse, misuse, destruction, or loss of substantial public funds or public resources, or is an intentional violation of federal, state or local laws, university policies, or state ethics guidelines, which is not merely technical or of a minimum nature.

**Wrongdoing** - action by the university or a university employee that results in substantial abuse, misuse, destruction, or loss of substantial public funds or public resources. This also includes an

allegation that an employee has intentionally violated federal, state or local laws, university policies, or a code of ethics, which violation is not merely technical or of a minimum nature.

## **PROCEDURES**

Violations of federal, state or local laws, and violations of university policies that involve dishonest or fraudulent conduct or that pose a substantial threat to the health and safety of students, employees or the general public must be reported. If an employee has knowledge of, or a concern about, such an activity, the individual has a responsibility to submit a report to the university and may use the USC Integrity Line on the Audit & Advisory Services' website that describes the nature of the wrongdoing and the date or dates on which the alleged wrongdoing occurred per University Policy BTRU 1.20, *Dishonest Acts and Fraud*.

To be afforded the protections set forth in this policy, the employee submitting the report must identify himself or herself by name. The report must be submitted to the university within 180 days of the date the reporting employee first learns of the alleged wrongdoing.

All reports of wrongdoing will be referred to an ad hoc resolution committee consisting of the Chair of the Audit, Compliance and Risk Committee of the Board of Trustees, the University General Counsel, and the Chief Audit Executive. The committee will review and investigate, or refer to the appropriate authority for investigation, all reports of wrongdoing. Upon a finding of wrongdoing, the committee will notify appropriate university officials so that corrective actions can be implemented.

The resolution committee will notify the Audit, Compliance and Risk Committee of the Board of Trustees upon determination of wrongdoing and will provide the Audit, Compliance and Risk Committee with reports on the status or results of investigations and the corrective actions taken to address any findings of wrongdoing, as appropriate. The resolution committee will reconcile its report to the report of the USC Integrity Line to ensure completeness of the reporting process.

Insofar as possible, the anonymity of the whistleblower will be maintained. However, a whistleblower's identity may have to be disclosed, at the discretion of the university, to comply with the law, to conduct a thorough investigation, or to provide fair procedural review for accused individuals.

### **A. Whistleblower Responsibilities**

The whistleblower must exercise sound judgment to avoid making baseless allegations. An employee, who knowingly files a report of wrongdoing that is false, unfounded, or is not made in good faith, is subject to disciplinary action, up to and including termination of employment.

### **B. Protection from Retaliation**

The university will not retaliate against a whistleblower acting in good faith. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, suspension, demotion, compensation decreases, punitive work assignments, or threats of physical harm. In addition, the employment of a university employee may not be adversely

affected as a result of his or her refusal to carry out a directive that constitutes fraud or is in violation of federal, state, or local law or university policy.

Any whistleblower who believes he or she has been subject to retaliation as a result of filing a report of wrongdoing should contact the Vice President for Human Resources or submit a report to the university using the USC Integrity Line on the Audit & Advisory Services' website. Any supervisor or manager who retaliates against a university employee who, in good faith, reported wrongdoing in accordance with this policy is subject to discipline, up to and including termination.

**RELATED UNIVERSITY, STATE AND FEDERAL POLICIES**

S.C. Code §8-27-60

University Policy BTRU 1.18, *Conflicts of Interest and Commitment*

University Policy BTRU 1.20, *Dishonest Acts and Fraud*

University Policy BTRU 1.24, *Internal Control Policy*

University Policy HR 1.02, *University of South Carolina Ethics Policy*

**HISTORY OF REVISIONS**

<b>DATE OF REVISION</b>	<b>REASON FOR REVISION</b>
June 30, 2011	New policy approval
April 24, 2015	Policy definitions and the timeframe by which a whistleblower must file a report of wrongdoing to be afforded whistleblower protections were amended to comply with amendments to S.C. Code §8-27-60 resulting from the South Carolina Restructuring Act of 2014.
March 16, 2018	Reviewed and updated to reflect title change. The policy was reformatted into the new policy template.
March 15, 2019	Reviewed and updated with scrivener corrections and updates to the university's policy template.
August 20, 2021	Updated name of BoT Committee and updated with scrivener corrections.
August 19, 2022	Scrivener corrections.