



Board of Trustees
Audit Committee

1:00 p.m.
June 28, 2022

Loughman Living Room, Scanlon Hall

A live stream of the meeting for public viewing will also take place on YouTube at the following link: <https://www.westfield.ma.edu/live>.

For information about Westfield State's COVID-19 procedures, visit: <https://www.westfield.ma.edu/spring-2022covid/faq>.

- | | |
|---|---------------------------------|
| 1. Called to Order | Trustee Boudreau |
| 2. Minutes | |
| a. April 27, 2022 | Trustee Boudreau |
| 3. President's Remarks | President Thompson |
| 4. Items for Information | |
| a. FY22 Internal Control Questionnaire (ICQ) and Process | Stephen Taksar |
| 5. Items for Discussion | |
| a. Annual Review of Audit Committee Charter | Trustee Boudreau |
| b. Risk Management/Internal Audit | Trustee Boudreau/Stephen Taksar |
| 6. Items for Action | |
| a. Motion – Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy | Stephen Taksar/Trish Bonica |

Attachment(s):

- a. Minutes 4-27-2022 (Draft)
- b. FY22 Internal Control Questionnaire (Comptroller Letter)
- c. FY22 Internal Control Questionnaire (Narrative)
- d. Annual Review of Audit Committee Charter

- e. Motion – Whistleblower Policy
- f. Policy – Whistleblower (Track Changes)
- g. Policy – Whistleblower (No Track Changes)
- h. Policy – Whistleblower (Campus Email)



Board of Trustees

Audit Committee

April 27, 2022

Minutes

Loughman Living Room, Scanlon Hall

And via Zoom, in accordance with Massachusetts Gov. Charlie Baker's Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, § 20 dated March 12, 2020.

A live stream of the meeting for public viewing also took place on YouTube.

MEMBERS PRESENT: Secretary Dr. Gloria Williams

MEMBERS PARTICIPATING REMOTELY: Committee Chair Paul Boudreau and Trustee Melissa Alvarado [joined at 1:00 PM].

MEMBERS EXCUSED: Vice Chair William Reichelt

TRUSTEE GUESTS PRESENT: Trustees Theresa Jasmin, Dr. Robert Martin, Chris Montemayor, and Ali Salehi

Dr. Linda Thompson, President, Lisa Freeman, Associate Vice President, and Stephen Taksar, Vice President for Administration and Finance of Westfield State University were also present. David Dilulis and Zachary Laflash from O'Connor and Drew participated in the meeting remotely.

The meeting was called to order at 12:44 PM by Board Chair Martin, who stated the committee was short one member and did not have a quorum. Until a quorum is present, the meeting will go forward as informational. If a quorum is not reached, the motions will be presented at the full board meeting. The committee members and trustee guests were announced as listed above. Committee Chair Boudreau presented the minutes of February 17, 2022; there were no corrections or comments. They will be approved once there is a quorum.

Higher Education Emergency Relief Fund (HEERF) Auditing Requirements. Ms. Freeman stated the letter in the materials from the U.S. Department of Education outlined the audit requirements for the HEERF grant funding. Mr. Laflash stated that HEERF funds are considered a higher risk federal program subject to specific audit requirements. The single audit typically has a deadline of March 31, but for FY21, there is a six-month extension to September, reverting back to the March 31 deadline for FY22 and beyond. There were no findings with HEERF grant.

Annual Review of Audit Committee Charter. Mr. Taksar stated the Audit Committee Charter/Policy in the meeting materials requires an annual review. Committee members can submit proposed changes or comments directly to Mr. Taksar to be presented at the June 28 meeting. Chair Martin stated that in reviewing the Trustee bylaws, our practices were consistent with other state institutions.

Risk Management/Internal Audit. Committee Chair Boudreau stated the University has hired a Title IX coordinator but has not advertised or filled a risk management position because of financial restrictions and current research to see if sister institutions have similar positions, which is difficult to fill with qualified applicants. Other needs are being filled at this time and when funding becomes available, it will be pursued.

Uniform Guidance Audit

The motion to accept the Uniform Guidance Audit report (listed below) was read by Trustee Salehi with the following discussion:

Mr. Laflash presented the audit reports, stating there were no internal control or compliance findings. Having no finding is rare, and he commended the school and the entire team. HEERF funding was selected as a major audit and the basic notes provided were required to be included. There were no substantial disclosures or findings. Student Financial Aid, Trio, Education Stabilization Fund were all major programs audited with no findings. A summary of prior year findings was reported as required, and due to corrective actions taken, there were no repeat findings. [Trustee Alvarado joined the meeting at 1:00 PM]

MOTION was made by Trustee Boudreau, seconded by Trustee Williams, to accept the audit report on the audit procedures required pursuant to the Office of Management and Budget (OMB) Uniform Guidance for fiscal year ending June 30, 2021, as prepared by the firm of O'Connor & Drew P.C., and to authorize the submission of this report to the Federal Audit Clearinghouse and to other parties as required by OMB Uniform Guidance and the Commonwealth of Massachusetts.

There being no further discussion, **ROLL CALL VOTE** taken:

| | |
|------------------|-----|
| Trustee Alvarado | Yes |
| Trustee Williams | Yes |
| Trustee Boudreau | Yes |

Motion passed unanimously.

MOTION made by Trustee Boudreau (read by Trustee Salehi), seconded by Trustee Williams, to engage the financial audit services of O'Connor and Drew P.C., for FY22.

Discussion: Mr. Dilulis presented the audit plan for FY22, including the responsibilities of the auditors, management, and those charged with governance (audit committee). The plan for deliverables and key dates for the audited financial statements and single audit report (Financial Aid) were shown. Most work will take place over the summer, field work in August, and drafts presented in September and October. Internal controls, preliminary analytics, and new or updated policies will be reviewed. Any audit committee suspicion or awareness of fraud needs to be reported to the firm. O'Connor & Drew audits and prepares tax filings for the Westfield State Foundation and although auditing both the Foundation and the University, it is not a conflict for either side.

GASB 87 will be reflected in the FY22 financial statements as a right of use asset with future obligations and payments. This will gross up the University assets and liabilities and significantly enlarge the dollar amount on the financial statements. Footnote disclosures will explain this.

It was questioned whether Perkins loans will be closed and if there will be any affect on the financials. Ms. Freeman stated that no loans are being closed at this point, but there will be closeout procedures. It will be part of the single audit or other type of report to test parameters around Perkins loans. The University needs to do groundwork first and is attempting to remove loans more than two years old off the books.

There being no further discussion, **ROLL CALL VOTE** taken:

| | |
|------------------|-----|
| Trustee Alvarado | Yes |
| Trustee Williams | Yes |
| Trustee Boudreau | Yes |

Motion passed unanimously.

The minutes of February 17, 2022, were presented again at this time.

MOTION made by Trustee Boudreau, seconded by Trustee Williams, to approve the minutes of the February 17, 2022, meeting.

There being no discussion, **ROLL CALL VOTE** taken:

| | |
|------------------|-----|
| Trustee Alvarado | Yes |
| Trustee Williams | Yes |
| Trustee Boudreau | Yes |

There being no other business, **MOTION** made by Trustee Boudreau, seconded by Trustee Williams, to adjourn.

There being no discussion, **ROLL CALL VOTE** taken:

| | |
|------------------|-----|
| Trustee Alvarado | Yes |
| Trustee Williams | Yes |
| Trustee Boudreau | Yes |

Motion passed unanimously.

Meeting adjourned at 1:21 PM.

Attachments presented at this meeting:

- a. Draft Minutes 2-17-2022 (Draft)
- b. HEERF Auditing Requirements
- c. Annual Review of Audit Committee Charter
- d. Motion – Uniform Guidance Report
- e. Uniform Guidance Report (Draft)
- f. Motion – Engagement of Financial Audit Services for FY22
- g. Engagement of Financial Audit Services for FY22 (Planning Presentation)
- h. Engagement of Financial Audit Services for FY22 (Engagement Letter)

Secretary's Certificate

I hereby certify that the foregoing is a true and correct copy of the approved minutes of the Westfield State University Board of Trustees Audit Committee meeting held on April 27, 2022.

Dr. Gloria Williams, Secretary

Date



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG



WILLIAM McNAMARA
COMPTROLLER

To: Department Heads, Internal Control Officers, and Chief Fiscal Officers
From: Peter J. Scavotto, Assistant Comptroller for Risk
Date: May 18, 2022
Re: Fiscal Year 2022 Internal Control Questionnaire and Department Certification

Comptroller Memo #2022-23

Executive Summary

With this memo the Office of the Comptroller issues the Fiscal Year 2022 Internal Control Questionnaire (ICQ). Internal controls are critical in creating an environment that is accountable to the public and demonstrates proper stewardship of public resources, while being responsive to the needs and direction of Senior Management. [The Internal Control Act, Chapter 647 of the Acts of 1989](#), mandates that each department document its internal controls in accordance with guidelines established by the Office of the Comptroller – see: [Internal Control Guide](#).

Through the Comptroller's Office (CTR), delegated authority model, Commonwealth Agency Heads are provided with Department Head Signature Authority (DHSA) upon appointment or election to their agency. The Department Head is responsible for implementing and maintaining effective internal controls based on prescribed statutes, regulations, and policies. The ICQ is designed to identify adherence to the controls, areas of risk, and mitigation steps. The ICQ's Certification Section confirms the status of the department's compliance with these requirements.

Responses to the ICQ are due by close of business on Thursday, June 30, 2022.

Internal Control Officers (ICOs) will receive an email with a link to the survey and a printable version of the survey questions. Each ICO should work closely with Senior Management to identify appropriate staff for providing responses to each section of the ICQ. You may use the printable version to parse and disseminate sections to staff for this purpose. It is recommended that all responses be collected first, and then entered into the application.

The ICQ provides an indication of the effectiveness of the Commonwealth's internal controls. During the Commonwealth's Single Audit Uniform Guidance, SEFA, SBFR and ACFR Financial Reports, the Commonwealth's independent, external auditors (CliftonLarsonAllen) and Comptroller staff, will review the internal controls of several departments in more depth.

Several departments will be selected each year to have follow-up conversations with CTR and CLA staff to discuss prior year findings, review compliance with federal and state regulations, test selected transactions, and review cash and encumbrances. CLA audit staff use department Internal Control Plans and ICQ responses, along with other procedures, to render an opinion on the internal controls of the Commonwealth as a whole.

The Office of the State Auditor (OSA) often refers to ICQ responses and Internal Control Plans when conducting their operational audits of state agencies. Other oversight agencies may be notified of ICQ responses that relate to their areas of responsibility.

Departments Using Shared Services

Some departments use Shared Services through Comptroller approved Interdepartmental Services Agreement(s) (ISAs). The department that is the source of a transactional function must apply its Department Head Signatory Authority (DHSA) before that transactional function can be performed by another department, i.e., department that is the source of the transaction is the one that must authorize it regardless of who inputs it into the system. (Example: Agency A purchases equipment but has agency B enter the payments in MMARS on their behalf. Agency A is the source of the purchase and payment and Agency B is only processing it/entering the transaction in the system.) Thus, both departments must work together to respond to the related ICQ section(s).

Certification

The last section of the questionnaire is the department's certification of the accuracy of responses. Each Department Head must review the responses before they are asked to certify the responses as complete and accurate. Only after that may the ICQ be submitted. After submission, the Department Head will receive an email alert that the ICQ was submitted. A completed copy is sent to your Internal Control Officer. Please keep an electronic or printed copy and make it available to any auditors or regulators, federal or state, who conduct a review of your agency.

The completed ICQ is due on or before Thursday, June 30, 2022. If you have any questions, please contact:

- The CTR's Risk Team via email CTR-Risk.Management.Team@mass.gov.
- Questions for the Office of the Comptroller should be directed to the CTR Solution Desk by submitting a ticket through <https://www.macomptroller.org/solution-desk/>.

Thank you for your time and cooperation.

Attachments: Instructions for Completion

cc: Single Audit Liaisons, MMARS Liaisons, Payroll Directors, General Counsels, and Internal Distribution

Instructions for Completing the Fiscal Year 2022 Internal Control Questionnaire

ACCESS

Each Internal Control Officer (ICO) will receive an e-mail from CTR Statewide Risk Management Team (**CTR-Risk.Management.Team@Mass.gov** <app@us.checkbox.com>)

Please make sure this email address is not “Blocked” by your email service. The email will contain a printable version of the ICQ.

The ICO will also receive (separately) a password for accessing the ICQ.

BEFORE COMPLETING THE SURVEY

It is recommended that all responses be collected ahead of time and then entered into the ICQ all at once. Disseminate sections of the printable version to the appropriate subject matter experts for this purpose.

COMPLETING QUESTIONS

Each department must answer all questions applicable to its operations. Responses are saved as you proceed through the survey. Some questions are conditional, meaning one or more questions may appear depending on how a previous one is answered. For example, “Did the department receive, expend, or manage any federal funds during the fiscal year? Selecting “Yes” displays additional questions for this section. If the response is “No”, hitting the Next button brings you to the next section.

Question numbers are system generated and the total count for each department varies based on responses to previous questions. So, the live survey question numbers may not match the numbers in the printable version of the survey.

Comment boxes will appear as needed if more information is requested for a specific question, and at the end of each section (if applicable).

NAVIGATION

Use the Back and Next buttons on the bottom of each page to navigate through the survey. If the Next button does not bring you to the next section, please review the current section for required questions that were likely unanswered.

Policy links are embedded as references throughout the survey and will prompt you to another tab. Should you by chance use the browser’s Back Button and close the survey - just re-open the link from the original email and you will be returned to where you left off in the survey.

SAVING YOUR WORK

To save a partially completed ICQ and return to it later, click on the Save and Exit button located at the bottom of each page. You can enter your email when prompted and have a reminder sent to your Inbox, or you can open the survey again from the original email to resume data entry.

QUESTIONS OR CONCERNS

CTR's SRMT annually reviews and updates the ICQ. Should you encounter a question or response format that you are unable to understand or may require future clarification, please contact a member of the SRMT at CTR-Risk.Management.Team@mass.gov.

CERTIFICATION AND SUBMISSION

After the questions have been reviewed with the Department Head, check the Yes button in the Certification Section to submit the survey.

After submission, a confirmation email is sent to the Department Head. The ICO will receive an email with the completed questionnaire. Submit the completed ICQ no later than June 30, 2022.

Westfield State University
Audit Committee

FY22 Internal Control Questionnaire
June 28, 2022

Department Head – Dr. Linda Thompson, President.

Interim Internal Control Officer – Stephen Taksar, Vice President for Administration and Finance (VPAF).

Process

- The Interim Internal Control Officer distributes sections of the questionnaire to departments on campus including Finance, Information and Instructional Technology Services, Procurement and Administrative Services, and Human Resources.
- Responses are collected and reviewed for consistency by the VPAF.
- Final approval is required by the Department Head (President).
- Electronic document is submitted to the Comptroller in June.

Primary Categories in the Questionnaire

The questionnaire is comprised of 134 questions spread throughout the following categories.

1. Budget Control
2. Capital Assets Inventory
3. Federal Funds
 - a. Sub-Recipients
4. Internal Environment
 - a. Internal Control Plans
 - b. Transaction Authorization and Recording
 - c. Audits and Findings
5. Introduction and Department Information
6. Invoices and Payments
7. IT Security and Protected Data
8. Payroll and Personnel
9. Procurement and Contract Management
10. Revenue
11. Suspected Fraud or Irregularities

The completed questionnaire was submitted to the Comptroller electronically on June 22, 2022.

AUDIT COMMITTEE OF THE BOARD OF TRUSTEES OF WESTFIELD STATE UNIVERSITY CHARTER

I. STATEMENT OF POLICY

The primary function of the Audit Committee of Westfield State University (the "University") is to oversee the accounting and financial reporting processes of the University, audits of the University's financial statements, reports and records, and risk management systems. In addition, the Audit Committee must provide assistance to the University's Board of Trustees (the "Board") in fulfilling its responsibilities to the University's students, parents, faculty, donors and staff as to the University's accounting, auditing and reporting practices and controls. In so doing, it is the responsibility of the Audit Committee to maintain free and open means of communication among the Board, independent auditors, internal auditors and members of the senior administration of the University.

II. COMPOSITION OF THE AUDIT COMMITTEE

Per Westfield State University Board of Trustee By-laws, Section 7.A., the Audit Committee shall consist of at least three voting trustees; provided however, that no more than one committee member may also be a member of the Finance and Capital Assets Committee. In no case may a trustee serve on the committee for more than three consecutive years.

The Audit Committee chairperson shall be appointed by the Chairman of the Board and confirmed by the majority vote of the Board members. If an Audit Committee chairperson is not designated or present at a meeting, the members of the Audit Committee may designate a chairperson by a majority vote of the Audit Committee membership.

III. MEETINGS

The Audit Committee shall meet at least four (4) times a year or more frequently as circumstances require. The Audit Committee shall maintain minutes of each meeting of the Audit Committee and shall report the significant actions of the Audit Committee to the Board, with such recommendations as the Audit Committee deems appropriate.

IV. RESPONSIBILITIES AND DUTIES OF THE AUDIT COMMITTEE

The primary duties and responsibilities of the Audit Committee are to oversee and monitor the University's financial reporting process, internal controls and risk

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management systems and review and evaluate the performance of the University's independent auditors. The Audit Committee will also evaluate the performance of the unit's internal auditing staff as it directly relates to internal audit functions. In fulfilling these duties and responsibilities, the Audit Committee shall take the following actions, in addition to performing such functions as may be assigned by law or regulation, or the Board:

1. The Audit Committee shall review and reassess this Charter annually and recommend any proposed changes to the Board for approval.
2. The Audit Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any independent auditor engaged (including resolution of disagreements between administration and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the University. The independent auditor must report directly to the Audit Committee.
3. The Audit Committee shall act as a liaison with University administration and staff and the independent external auditor to develop an annual audit plan and schedule.
4. The Audit Committee, in its capacity as a committee of the Board, shall determine, and the University shall provide, providing the Board has approved the expenditure of funds for such engagements, funding for payment of: (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the University; (ii) compensation to any advisers, including, without limitation, an independent financial expert, employed by the Audit Committee, and as permitted by this Charter; and (iii) ordinary and reasonable administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
5. As part of the audit process, the Audit Committee shall meet with the independent auditors to discuss and determine the scope of the audit. The Audit Committee shall determine that the independent audit team engaged to perform the external audit consists of competent, experienced, auditing professionals.
6. The Audit Committee shall require the independent auditors to submit, on an annual basis, a formal written statement setting forth all relationships between the independent auditors and the University that may affect the objectivity and independence of the independent auditors, consistent with Independence Standards Board Standard No. 1, and the Audit Committee shall actively engage

in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors. The Audit Committee shall take, or recommend that the full Board take, appropriate action to ensure the independence of the independent auditors.

7. The Audit Committee shall require the independent auditors to advise the University of any fact or circumstance that might adversely affect the outside auditors' independence or judgment with respect to the University under applicable auditing standards, including any significant changes to the University's accounting principles and any items required to be communicated by the independent auditor under prevailing audit standards.
8. The Audit Committee shall require the independent auditors to advise the University if it becomes aware that any officer or employee of the University, or its direct or indirect subsidiaries or affiliates, is related to a partner, employee or other representative of the independent auditors, to the extent that such relationship might adversely affect the University under applicable auditing standards.
9. Upon the completion of the annual audit, the Audit Committee shall review the audit findings, including any comments or recommendations of the independent auditors, with the entire Board and obtain the approval of such report from the Board. The Audit Committee shall report to the Board on any issues which may be unresolved.
10. The Audit Committee shall review the regulations and current audit trends and requirements and recommend appropriate policy and practice applications to University administration.
11. The Audit Committee shall meet at least annually with the University's internal auditor to assure itself that the University has a strong internal auditing function by reviewing the internal audit program and assessing (grading) risk areas along with a proper control environment that promotes accuracy and efficiency in the University's operations.
12. The Audit Committee shall receive reports from the University's internal auditor, which include a summary of findings from completed internal audits and a progress report on the internal audit plan, together with explanations for any deviations from the original plan.

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REVIEWED: [April 2021](#)[June 2022](#)

13. The Audit Committee shall review the internal audit function of the University, including the independence and authority of its reporting obligations, the proposed audit plans for the coming year and the coordination of such plans with the independent auditors.
14. The Audit Committee shall recommend, with consultation from the University's leadership, the appointment, replacement, reassignment or dismissal of the University's internal auditor as may be warranted.
15. The Audit Committee shall determine, with consultation from the University's leadership, whether the internal audit function may be performed by a staff internal auditor or may be outsourced to a third party, as deemed appropriate.
16. The Audit Committee shall consider and review with the University's administration and the internal auditor: (a) significant findings during the year and management's responses thereto, including the status of previous audit recommendations, (b) any difficulties encountered in the course of their audits, including any restrictions on the scope of activities or access to required information, (c) any changes required in the planned scope of the internal audit plan; and (d) the internal auditing department budget and staffing.
17. The Audit Committee shall investigate or consider such other matters within the scope of its responsibilities and duties as the Audit Committee may, in its discretion, determine to be advisable. The Audit Committee shall have the authority to engage independent counsel and other advisers or experts, as it deems necessary to carry out its duties.
18. The Audit Committee shall prepare any report required by any governmental body or to the public, if any, as required by laws of the Commonwealth of Massachusetts and any/all regulations promulgated thereunder.
19. The Audit Committee shall establish procedures for the confidential, anonymous submission by University staff and administration of concerns regarding questionable accounting or auditing matters.
20. The Audit Committee shall at all times cooperate with all state auditors and provide any/all reports, statements, minutes and other related documents as may be required by such auditors.

REVIEW

This policy shall be reviewed every year by the Board of Trustees Audit Committee Chair

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REVIEWED: ~~April 2021~~[June 2022](#)

and the Vice President for Administration and Finance, prior to June 30th.



Board of Trustees

June 28, 2022

MOTION

To approve the changes and accept the newly revised Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy (0440), as presented.

Robert A. Martin, Ph.D., Chair

Date

REPORTING VIOLATIONS OF LAWS, RULES OR REGULATIONS (WHISTLEBLOWER)

PURPOSE

To protect individuals who report suspected improper activity in accordance with this policy against retaliation. In addition to this policy, employees shall be protected from retaliation in accordance with Massachusetts General Law Chapter 149, Section 185.

INTRODUCTION

Westfield State University is committed to complying with all laws, rules and regulations that govern its operating practices. In that spirit, the University has established internal controls and procedures designed to prevent violations of law and applicable regulations. The University encourages all employees, students, volunteers, and vendors/contractors acting in good faith to report suspected improper activity. When the University becomes aware of potential violations, it has a responsibility to investigate such allegations promptly. Similarly, the University has a responsibility to assure that individuals who report what they reasonably believe are violations do not suffer retaliation.

The University's policy is designed to provide guidance to individuals for reporting suspected violations of law, rule or regulation promulgated pursuant to the law. This policy is not meant to abridge any processes or protections available to individuals under any collective bargaining agreement, federal or state law. This policy also does not replace the grievance processes provided in the respective collective bargaining agreements to investigate complaints regarding the terms and conditions of employment, or the affirmative action grievance process established to address alleged unlawful discrimination.

DEFINITIONS

1. Employee - any individual who performs services for and under the direction of Westfield State University for wages.
2. Supervisor - any individual to whom the University has given authority to direct and control the work performance of an employee, or who has the authority to take corrective action regarding the violation of the law, rule or regulation of which the employee complains.
3. University Reporting Officer (URO) - the person designated by the Audit Committee Chair and the Vice President of Administration & Finance to serve as the official with responsibility for receiving reports of improper activities, as defined herein; the

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person designated to coordinate investigations of improper activities, as defined herein, on behalf of the Audit Committee Chair and the Vice President of Administration & Finance. ~~The Associate Director of Risk Management serves as the URO.~~ The Associate Vice President of Human Resources serves as the URO.

4. Retaliatory Action - (a) adverse action or harassment of an individual; or (b) the discharge, suspension, or demotion of an employee, or any adverse employment action taken against an employee in the terms and conditions of employment.
5. Public Body - (a) the United States Congress, any state legislature, or any popularly elected local government body, or any member or employee thereof; (b) any federal, state, or local judiciary, or member or employee thereof; (c) any federal, state, or local regulatory, administrative or public agency or authority; (d) any federal, state, or local law enforcement agency, prosecutorial office, police or peace officer; or (e) any division, board, bureau, office, committee or commission of any public bodies described above.
6. Improper Activity - any activity by a University employee, volunteer, agent, or vendor/contractor which is a violation of federal, state, or local laws, rules, policies or regulations; is a serious violation of University policy; or uses University property, resources, or authority for personal gain or other non-University purpose except as provided under University policy. Serious violations include, but are not limited to, the following conduct: theft; fraudulent reporting; improper destruction of records; improper use of University assets; unauthorized use of donor / stakeholder information; and failure by the University to provide a reasonable accommodation for a disability or religious belief.
7. False Allegation – Any employee or volunteer who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of improper activity or a subsequent false report of retaliation shall be subject to disciplinary action, up to and including termination. Any student who makes false allegations in the non-employment setting shall be subject to student code of conduct for disposition. Allegations that are not substantiated yet are made in good faith are not subject to corrective action.

REPORTING ALLEGATIONS OF SUSPECTED IMPROPER ACTIVITIES

1. Any individual may report a suspected improper activity. Individuals are encouraged to report improper activities in writing, although they may be made orally. Any such reports should be based on evidencefacts, rather than speculation, and should contain as much specific information as possible to allow for an effective investigation. The ~~“Whistleblower Fraud, Waste & Abuse Report Form”~~ is available on the University website in Word Document format and electronic format for anonymous submission directly to the URO.

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2. Under ~~routine~~normal circumstances, reports by employees of suspected improper activities should be made to the employee's immediate supervisor or to the appropriate administrator within the employee's department or division. In instances where there exists a potential conflict of interest or to ensure confidentiality, an individual may report suspected activity to a University administrator who has responsibility for, or oversight of, the unit in which the suspected activity occurred or to the URO. The URO's contact information is available on the University's Risk Management webpage and at the bottom of the Whistleblower Report Form.-

When a report involves the activities of a ~~senior officer~~ or the URO, the report should be made directly to the President of the University. The President shall inform the Audit Committee Chair of any reports involving senior officers or the URO. All reports involving alleged improper activities by the President shall be reported to the Audit Committee Chair and the Chair of the Board of Trustees.

It is important that all faculty and staff, particularly those in a supervisory role, recognize that any complaint or allegation, formal or informal, may constitute a report of improper activity.

3. Administrators and supervisors who receive reports of alleged improper activity should report that information to their supervisor, appropriate administrative official or the URO as soon as practicable. In circumstances where the alleged improper activity is a minor violation of a rule or regulation it may be appropriate for the supervisor to investigate the alleged activity. When a supervisor is uncertain how the report should be investigated, the supervisor is encouraged to seek guidance and direction from supervisors, the URO and University administrators. When in doubt, supervisors receiving reports should err on the side of reporting to the URO or supervisor. Administrators and supervisors shall report to the URO any alleged improper activities which involve possible criminal acts, the misuse of University resources, or a significant threat to the health and safety of the University community.
4. Individuals are required to report alleged improper activities to the appropriate University official as described in the preceding sections 1, 2 and 3 prior to disclosing the matter to a public body, unless the individual is reasonably certain the activity is known to a supervisor and is an emergency, or the individual reasonably fears physical harm will result from disclosing the activity to a University official, or the disclosure is for the purpose of providing evidence of a crime. Such notice to the supervisor or appropriate University official must be made in writing prior to notification of a public body. In the event an individual does not comply with this section 4, the individual shall not be protected by this policy.
5. Several University departments, public safety and human resources for example, have responsibility for conducting investigations of improper activities. Based on the

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nature of the alleged improper activity, other departments may become involved in, or responsible for, an investigation. The URO shall consult with university departments as deemed appropriate and/or seek consultation with the Vice President for Administration and Finance to determine a department's role in the investigation. Reports involving the President shall be investigated by the Board of Trustees. All University employees are required to cooperate fully with any investigation into improper activities. The URO shall assure that appropriate University officials have been apprised of the allegations and the progress of the investigation. At the conclusion of the investigation the URO or the investigating officer may recommend corrective action and shall ensure that, where required, notification is provided to appropriate governmental bodies. All reports and final outcomes are submitted to the Audit Committee Chair and the Vice President for Administration & Finance and kept on file with the URO.

6. If the employee assigned as the URO is unavailable to perform this function for an extended period of time (e.g., family or medical leave, leave of absence, vacancy), the ~~Assistant Vice President of Human Resources~~ Title IX Coordinator will automatically fulfill this function unless otherwise determined by the Vice President of Administration and Finance and the Chair of the Audit Committee. The campus community will be notified and the risk management website will be updated within 2 business days if the URO is unavailable and the ~~Assistant Vice President of Human Resources~~ Title IX Coordinator will temporarily fulfill this function.

PROTECTION FROM RETALIATION/ADVERSE PERSONNEL ACTION

1. Westfield State University is committed to protecting individuals from retaliation for having disclosed alleged improper activities. No retaliatory action may be taken against an individual who, consistent with this policy, reports improper activities or participates in an investigation of suspected improper activities. Further, no adverse personnel action may be taken with respect to any employee who objects to, or refuses to participate in any activity, policy or practice which the employee reasonably believes is in violation of a law, or a regulation promulgated pursuant to law, or which the employee reasonably believes poses a risk to public health, safety, or the environment.
2. Whenever an individual believes that retaliatory action has been taken against the individual for one of the reasons stated in Section 1 above, the individual shall file a complaint with the URO. The complaint shall be filed in writing within 10 days of the date the alleged retaliation occurred. The URO shall meet with the individual within 10 days of receipt of the complaint, conduct such investigation as the URO deems appropriate, and whenever possible, render a decision in writing within 10 days of the meeting. The decision shall set forth a finding whether retaliation took place, and, if so, what remedy shall be undertaken. Any action or decision taken or made shall be reported to the Chair of the Audit Committee.

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3. Nothing in this policy shall be deemed to limit the rights, privileges or remedies of any individual under any federal or state law or regulation, or of any employee under any collective bargaining agreement.

REVIEW

This policy shall be reviewed, at a minimum, every three years by the Audit Committee Chair in conjunction with the Vice President of Administration and Finance.

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REPORTING VIOLATIONS OF LAWS, RULES OR REGULATIONS (WHISTLEBLOWER)

PURPOSE

To protect individuals who report suspected improper activity in accordance with this policy against retaliation. In addition to this policy, employees shall be protected from retaliation in accordance with Massachusetts General Law Chapter 149, Section 185.

INTRODUCTION

Westfield State University is committed to complying with all laws, rules and regulations that govern its operating practices. In that spirit, the University has established internal controls and procedures designed to prevent violations of law and applicable regulations. The University encourages all employees, students, volunteers, and vendors/contractors acting in good faith to report suspected improper activity. When the University becomes aware of potential violations, it has a responsibility to investigate such allegations promptly. Similarly, the University has a responsibility to assure that individuals who report what they reasonably believe are violations do not suffer retaliation.

The University's policy is designed to provide guidance to individuals for reporting suspected violations of law, rule or regulation promulgated pursuant to the law. This policy is not meant to abridge any processes or protections available to individuals under any collective bargaining agreement, federal or state law. This policy also does not replace the grievance processes provided in the respective collective bargaining agreements to investigate complaints regarding the terms and conditions of employment, or the affirmative action grievance process established to address alleged unlawful discrimination.

DEFINITIONS

1. Employee - any individual who performs services for and under the direction of Westfield State University for wages.
2. Supervisor - any individual to whom the University has given authority to direct and control the work performance of an employee, or who has the authority to take corrective action regarding the violation of the law, rule or regulation of which the employee complains.
3. University Reporting Officer (URO) - the person designated by the Audit Committee Chair and the Vice President of Administration & Finance to serve as the official with

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responsibility for receiving reports of improper activities, as defined herein; the person designated to coordinate investigations of improper activities, as defined herein, on behalf of the Audit Committee Chair and the Vice President of Administration & Finance. The Associate Vice President of Human Resources serves as the URO.

4. Retaliatory Action - (a) adverse action or harassment of an individual; or (b) the discharge, suspension, or demotion of an employee, or any adverse employment action taken against an employee in the terms and conditions of employment.
5. Public Body - (a) the United States Congress, any state legislature, or any popularly elected local government body, or any member or employee thereof; (b) any federal, state, or local judiciary, or member or employee thereof; (c) any federal, state, or local regulatory, administrative or public agency or authority; (d) any federal, state, or local law enforcement agency, prosecutorial office, police or peace officer; or (e) any division, board, bureau, office, committee or commission of any public bodies described above.
6. Improper Activity - any activity by a University employee, volunteer, agent, or vendor/contractor which is a violation of federal, state, or local laws, rules, policies or regulations; is a serious violation of University policy; or uses University property, resources, or authority for personal gain or other non-University purpose except as provided under University policy. Serious violations include, but are not limited to, the following conduct: theft; fraudulent reporting; improper destruction of records; improper use of University assets; unauthorized use of donor / stakeholder information; and failure by the University to provide a reasonable accommodation for a disability or religious belief.
7. False Allegation – Any employee or volunteer who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of improper activity or a subsequent false report of retaliation shall be subject to disciplinary action, up to and including termination. Any student who makes false allegations in the non-employment setting shall be subject to student code of conduct for disposition. Allegations that are not substantiated yet are made in good faith are not subject to corrective action.

REPORTING ALLEGATIONS OF SUSPECTED IMPROPER ACTIVITIES

1. Any individual may report a suspected improper activity. Individuals are encouraged to report improper activities in writing, although they may be made orally. Any such reports should be based on evidence, rather than speculation, and should contain as much specific information as possible to allow for an effective investigation. The Whistleblower Report Form is available on the University website for anonymous submission directly to the URO.

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2. Under routine circumstances, reports by employees of suspected improper activities should be made to the employee's immediate supervisor or to the appropriate administrator within the employee's department or division. In instances where there exists a potential conflict of interest or to ensure confidentiality, an individual may report suspected activity to a University administrator who has responsibility for, or oversight of, the unit in which the suspected activity occurred or to the URO. The URO's contact information is available on the University's Risk Management webpage and at the bottom of the Whistleblower Report Form.

When a report involves the activities of a senior officer or the URO, the report should be made directly to the President of the University. The President shall inform the Audit Committee Chair of any reports involving senior officers or the URO. All reports involving alleged improper activities by the President shall be reported to the Audit Committee Chair and the Chair of the Board of Trustees.

It is important that all faculty and staff, particularly those in a supervisory role, recognize that any complaint or allegation, formal or informal, may constitute a report of improper activity.

3. Administrators and supervisors who receive reports of alleged improper activity should report that information to their supervisor, appropriate administrative official or the URO as soon as practicable. In circumstances where the alleged improper activity is a minor violation of a rule or regulation it may be appropriate for the supervisor to investigate the alleged activity. When a supervisor is uncertain how the report should be investigated, the supervisor is encouraged to seek guidance and direction from supervisors, the URO and University administrators. When in doubt, supervisors receiving reports should err on the side of reporting to the URO or supervisor. Administrators and supervisors shall report to the URO any alleged improper activities which involve possible criminal acts, the misuse of University resources, or a significant threat to the health and safety of the University community.
4. Individuals are required to report alleged improper activities to the appropriate University official as described in the preceding sections 1, 2 and 3 prior to disclosing the matter to a public body, unless the individual is reasonably certain the activity is known to a supervisor and is an emergency, or the individual reasonably fears physical harm will result from disclosing the activity to a University official, or the disclosure is for the purpose of providing evidence of a crime. Such notice to the supervisor or appropriate University official must be made in writing prior to notification of a public body. In the event an individual does not comply with this section 4, the individual shall not be protected by this policy.
5. Several University departments, public safety and human resources for example, have responsibility for conducting investigations of improper activities. Based on the

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nature of the alleged improper activity, other departments may become involved in, or responsible for, an investigation. The URO shall consult with university departments as deemed appropriate and/or seek consultation with the Vice President for Administration and Finance to determine a department's role in the investigation. Reports involving the President shall be investigated by the Board of Trustees. All University employees are required to cooperate fully with any investigation into improper activities. The URO shall assure that appropriate University officials have been apprised of the allegations and the progress of the investigation. At the conclusion of the investigation the URO or the investigating officer may recommend corrective action and shall ensure that, where required, notification is provided to appropriate governmental bodies. All reports and final outcomes are submitted to the Audit Committee Chair and the Vice President for Administration & Finance and kept on file with the URO.

6. If the employee assigned as the URO is unavailable to perform this function for an extended period of time (e.g., family or medical leave, leave of absence, vacancy), the Title IX Coordinator will automatically fulfill this function unless otherwise determined by the Vice President of Administration and Finance and the Chair of the Audit Committee. The campus community will be notified, and the risk management website will be updated within 2 business days if the URO is unavailable and the Title IX Coordinator will temporarily fulfill this function.

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2. Whenever an individual believes that retaliatory action has been taken against the individual for one of the reasons stated in Section 1 above, the individual shall file a complaint with the URO. The complaint shall be filed in writing within 10 days of the date the alleged retaliation occurred. The URO shall meet with the individual within 10 days of receipt of the complaint, conduct such investigation as the URO deems appropriate, and whenever possible, render a decision in writing within 10 days of the meeting. The decision shall set forth a finding whether retaliation took place, and, if so, what remedy shall be undertaken. Any action or decision taken or made shall be reported to the Chair of the Audit Committee.

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3. Nothing in this policy shall be deemed to limit the rights, privileges or remedies of any individual under any federal or state law or regulation, or of any employee under any collective bargaining agreement.

REVIEW

This policy shall be reviewed, at a minimum, every three years by the Audit Committee Chair in conjunction with the Vice President of Administration and Finance.

Should the Board of Trustees approve the suggested changes to the Whistleblower Policy, this is the email that would be sent to the campus community once the policy has been uploaded to the University website.

Dear campus community,

The university maintains a process to report any fraud, waste or abuse of university resources as a best practice. There are multiple methods to reporting these issues ranging from contacting the appropriate person to report the activity on campus, submitting an anonymous report or contacting the state fraud hotline. Additionally, we maintain a list of helpful resources if further clarification or guidance is needed. All resources and contact information can be found on the university's Risk Management [webpage](#).

The campus has a current [Whistleblower Policy](#) (also known as Reporting Violation of Laws, Rules or Regulations) which was updated in June 2022. This policy spells out the Associate Vice President of Human Resources will serve as the University Reporting Officer (URO) and the appropriate process to follow to report any improper activity or violations.

Also, I would like to indicate that we are required to perform an annual audit of our finances by an independent auditor reporting directly to the Board of Trustees, Audit Committee. We conduct annual financial audits every year and all the annual audits are posted on the Vice President for Administration and Finance [webpage](#), going back to 2010.

I hope you will find these reminders helpful and will utilize these resources as appropriate. Don't hesitate to let me know if you have any questions or if I can be of help. This communication is a part of our annual process to remind the campus of the resources and reporting processes for potential fraud or violations.

Best,

Steve Taksar
Westfield State University
Vice President for Administration and Finance
333 Western Avenue
Westfield, MA 01086
Phone: (413) 572-8241

