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An Empirical Examination of Whistleblowing Policies and Mechanisms at Universities

Michael D. Akers
Tim V. Eaton*

This study empirically examines the implementation of whistleblowing policies and mechanisms at universities. This process is important to study for several reasons. Whistleblowing, which can be defined as the act of reporting wrongdoing to internal or external parties, has been increasingly touted as part of good corporate governance for all organizations. The Sarbanes-Oxley Act of 2002 (SarbOx) provides three explicit sections (301, 806, and 1107) detailing whistleblowing policies. Two of these relate to corporations and the third is applicable to all organizations. SarbOx section 301 mandates that corporate audit committees institute appropriate recording mechanisms for not only recording but also acting on confidential information provided anonymously by employees. SarbOx section 806 provides protection for corporate employees who assist in the investigation of fraud against shareholders or SEC rule violations to any law enforcement agency, regulatory agency, Congress, or supervisors. In contrast, SarbOx section 1107 is applicable to non-public organizations as well as corporations, as it provides whistleblower protection to *all persons* who report information in violation of a federal law. It is therefore no surprise that in the wake of the implementation of SarbOx, a 2004 survey by Grant Thornton found that approximately 50% of non-profit organizations had made policy changes in their corporate governance as a response to SarbOx. Additionally, 29% of these had instituted a whistleblower policy.

* The authors are, respectively, Professor and Chair at Department of Accounting, Marquette University, and Associate Professor of Accountancy at Miami University.
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Beyond the important requirements of SarbOx, other factors have brought increased attention to the need for developing whistleblowing policies for all organizations, including universities. The 2006 Association of Certified Fraud Examiners' (ACFE) Report to the Nation indicates that 34% of the fraudulent activity detected for not-for-profit organizations is discovered by a tip (ACFE, 2006). The National Association of College and Business University Officers (NACUBO) has also made recommendations for universities to provide complaint mechanisms including, among other things, hot lines, anonymous e-mail, and voicemail. In 2007, the House of Representatives passed the Whistleblower Enhancement Protection Act. Among other things, this Bill provides protection for scientific freedom to protect against the obstruction of dissemination, censorship, or misrepresentation of the results of federal research. Finally, leading accounting publications have published articles related to whistleblowing (Kaplan et al. 2006, Verschoor 2005) and the broader idea that non-public entities may need to consider adopting best practices from SarbOx (Eaton and Akers 2007, Savich 2006).

We found only one empirical study (Lewis et. al, 2001) that examined whistleblowing in colleges and universities. Lewis et al. (2001) surveyed colleges and universities in England and Wales. While their findings showed that 90.6% of colleges and 92.2% of the universities had a whistleblowing procedure, the majority of these had been in operation less than twelve months. The findings also indicated that one of the primary reasons for the high percentage of institutions having a whistleblowing procedure is compliance with legislation. To our knowledge, no extant research has

empirically examined whistleblowing policies and mechanisms for universities in the United States.

RESEARCH QUESTIONS

Whistleblowing policies are a set of guiding principles that establish the authority and overall guidance for an organization, while whistleblowing mechanisms are the specific procedures related to reporting, investigating, and communicating illegal or unethical activities that impact an organization. While much attention has been placed on making recommendations to implement whistleblowing policies and touting best practices of whistleblowing mechanisms, more empirical data is needed to better understand what organizations are actually doing in practice. The two primary purposes of this exploratory study are: (1) to enhance the existing accounting literature with current empirical data regarding whistleblowing policies and mechanisms at universities and (2) to provide benchmarking data for universities. In conducting this empirical analysis, we developed five research themes: extent, development, characteristics, communication and training, and investigation and follow-up.

1. Extent:

To what extent have universities developed whistleblower policies and /or reporting mechanisms?

2. Development:

2A. Development of Policies: For those institutions that have developed whistleblower policies, when were they developed? And what were the greatest factors motivating their development?

2B. Development of Mechanisms: For those that have developed whistleblower mechanisms, were they developed internally or by third parties? When were they developed? And what were the greatest factors motivating their development?

3. Characteristics:

3A. Characteristics of Internally Developed Mechanisms: What are the characteristics of internally developed whistleblower mechanisms?

3B. Characteristics of Third Party Mechanisms: What are the characteristics of whistleblower mechanisms developed and maintained by a third party?

4. Communication and Training:

How are the whistleblower policies and mechanisms communicated to the stakeholders, e.g., are complaints submitted directly to the Audit Committee or Board of Trustees without filtering by management? Is the confidentially of the reporting stressed to potential users? Is there guidance for reporting outcomes back to the whistleblower? And what kind of training is provided?

5. Investigation and Follow-Up:

Are all allegations investigated? How long does it take to respond to an initial report? And how is the data from the reporting mechanism utilized**?**

We next outline the research methodology used to conduct this study. The results are then reported and discussed. Finally, we draw conclusions based on our findings and provide recommendations for additional research.

RESEARCH METHODOLOGY

This section describes the questionnaire we used to gather data for this study and the demographics of the respondents' universities.

Design of Questionnaire

The questionnaire we used to empirically examine the research themes put forth in the previous section was developed with the aid of EthicsPoint, a leading provider of technology-based governance, risk, and compliance services. Initially, we developed a brief questionnaire to encourage a high response rate. However, after consultation with faculty colleagues as well as industry experts, we decided that the questionnaire should be more in-depth, even if doing so might sacrifice response rate. The benefit of such a thorough questionnaire would be, to our knowledge, the most comprehensive questionnaire of whistleblowing policies to date. After many iterations and significant review time by several parties, the final questionnaire consisted of 42 questions over eight pages. The questionnaire was designed to obtain demographic data about each university and to determine the extent and type of policies and mechanisms used. The complete questionnaire is provided in Appendix A.

The population for the questionnaire consisted of internal audit directors at universities. These individuals were found by searching *ReferenceUSA* by executive type ("director, internal audit") and business type ("university"). From this search, questionnaires and a corresponding cover letter were mailed to a population of 113 individual university directors of internal audit seeking their voluntary, anonymous participation in this study.

Seven of the 113 questionnaires we mailed were returned as non-deliverable, leaving a final population of 106 universities. Of these, 26 usable questionnaires were completed and returned. Overall, the response rate was 25%. We believe this is a good response rate when three important factors are considered. First, the depth and length of

the questionnaire required significant time on the part of the respondents. Secondly, as high-level administrators in their organizations, the respondents face many demands on their limited time. Thirdly, based on the interest expressed by several of the respondents by phone or through e-mail, we are very confident in the *quality* of the usable responses.

Demographic Data of Respondents' Universities

Demographics of the universities reporting are shown in Exhibit 1. Exhibit 2 summarizes the general ethical policies currently in place at these universities.

The respondents in this study were divided roughly equally between private and public universities, with 84% of the respondents being from schools with more than 5,000 students. Considering the size of the institutions and internal audit departments, it is interesting to note in Exhibit 2 that less than half (46%) of the respondents have a compliance office and only slightly more than half (58%) have implanted a code of ethics/conduct. While 27% are developing or discussing a code of ethics/conduct, this finding suggests that universities are behind corporate America in the development of a fundamental principle that is often considered the foundation for monitoring ethical behavior. Our findings also show that, while most of the respondents have developed a conflict of interest policy, the implementation of a document retention policy is lagging. Considering Federal and State statues as well as various accreditation requirements, we were also surprised that more universities had not implemented a records retention policy.

RESULTS AND DISCUSSION

The results of this study are reported in conjunction with the research questions outlined earlier.

1. Extent

Almost one-half (48%) of the respondents indicated that their universities had developed both a whistleblower policy and reporting mechanisms. Although none of our respondents reported they had *only* a whistleblower policy, 20% reported the use of only whistleblower mechanisms. Approximately one-third had neither a policy nor mechanisms/procedures. Thus, the majority of the respondents have developed whistleblower mechanisms/procedures. However, it is surprising that almost one-third of the respondents indicated that their universities have taken no such steps.

2. Development

2A. Development of Policies

Of the universities that have developed whistleblower policies, the majority (58%) implemented them between 2003 and 2006. However, 16% had implemented policies before 1993. One respondent indicated that compliance with state law was the reason for developing such a policy prior to 1993.

The individuals or functions indicated as being most influential in the adoption of the policy are (listed in order of importance):

1. Internal Audit Department
2. Audit Committee of the Board of Trustees
3. Chief Financial Officer
4. Board of Trustees
5. General Counsel.

Interestingly, the president of the university and the external auditors were not cited by any respondents as being influential to policy adoption.

The primary reasons why the respondents' institutions developed a policy are (listed in order of importance):

1. Enhance internal control within the institution
2. Respond to a recommendation made by the internal audit function
3. Respond to Sarbanes-Oxley (although not required to do so)
4. Meet regulatory requirements
5. Respond to fraud within the institution.

For the respondents in our study, it is clear that the internal audit function was instrumental in the development of a whistleblower policy within these institutions. This finding reinforces the importance of the internal audit department within universities and colleges. For those institutions that had not adopted a whistleblower policy, the respondents indicated that they were planning to institute a policy in the future, were considering such a policy, or considered such a policy unimportant.

2B. Development of Mechanisms

Most of the respondents with a whistleblower mechanism indicated that they rely upon a third party system (82%), while the remainder (18%) utilize a system developed and maintained by campus personnel. All of the internally developed mechanisms have been operational for more than two years as compared to the third party systems where 36% have been operational for more than two years, 29% between one and two years, and 35% less than one year.

The primary reason (cited three times as much as the other two reasons) identified by the respondents for developing a whistleblower mechanism was to respond to SarbOx.

The other two factors mentioned were to respond to regulatory requirements and to enhance internal control.

Very few of the respondents (22%) indicated that their universities limit their whistleblower mechanisms to financial issues. In addition, a number of other areas covered by whistleblower mechanisms were identified (followed by the number of respondents identifying the area):

- Information Technology (13)
- Risk and Safety (12)
- Human Resources (11)
- Research (11)
- Athletics (10)
- Medical School (9)
- Academic Affairs (8)

3. Characteristics

3A. Characteristics of Internally Developed Mechanisms

The most common characteristics of internally developed systems, listed in order of importance, were indicated by the respondents as being the following:

1. Support by top management
2. Anonymity
3. Availability 24 hours/7 days a week/365 days a year
4. Utilization of trained personnel
5. A dedicated place (e-mail, mail, web site, or phone) to take reports.

The primary method of reporting used by respondents was found to be a telephone hot line, followed by e-mail, website, and mail. All of those using internal systems reported receiving 10 or fewer reports a month.

Most of the respondents' universities (75%) have an established policy for evaluating the validity of the reports, and most (80%) have a pre-established list of individuals responsible for the review and distribution of new reports based on the type of violation (i.e., legal, audit). All reported that the internal audit function administers report handling on campus.

3B. Characteristics of Third Party Systems

Many of the most common characteristics of third party systems are similar to those of internally developed systems. Listed in order of importance, those characteristics were reported by respondents as support of top management, anonymity, availability 24/7/365, use of trained personnel, and a dedicated place (e-mail, mail, web site, or phone) to take reports. However, additional characteristics include a case management tracking system, ability to post questions for anonymous reporters, a statistical overview of call volume and mix, and appropriate multi-lingual support. The primary methods of reporting for these third party systems was indicated as being a telephone hotline; other methods include website, e-mail, and mail. Similar to internal reporting systems, those using third party systems reported receiving 10 or fewer reports a month.

While the majority (64%) of these third-party systems have an established policy for evaluating the validity of the reports, this percentage is lower than that of internally developed systems. Similar to internally developed systems, all of those using third-party

systems indicated that they have a list of individuals responsible for the review and distribution of new reports based on the violation. Unlike those with internal reporting systems, only about half of universities with third-party systems indicated that they use the internal auditor to administer the report-handling process. Others mentioned using a compliance officer, a third party, or legal counsel.

4. Communication and Training

According to our survey, the most common way in which universities communicate whistleblower mechanisms to stakeholders is by website, followed by periodic e-mails, training at initial hire, and by periodic newsletter reminders. The respondents indicated that the following parties could submit a report: faculty, staff employees, student employees, student body, vendors, and the general public.

All of the respondents communicate to potential users the confidentiality of the information reported. Most of the respondents (76%) indicated that their universities have a process for reporting the outcomes back to the whistleblower in the following ways: 67% acknowledge the report was investigated but do not release any details; 20% acknowledge that the report was investigated and the process was followed, and 13% communicate how the case concluded.

None of our respondents provide all details to the whistleblower. Interestingly, the majority (56%) of the respondents do not provide periodic awareness training about the whistleblower mechanism. Of those institutions that do, such training is usually optional. Only one university indicated that the training is required. With respect to training, our findings are similar to Lewis et al. (2001), as they found that only 14.4% of the colleges and universities participating in their study offered training, and the primary

methods of communication include web pages, printed policy statements, and employee handbooks.

5. Investigation and Follow-Up

Most (71%) of the respondents indicated that they investigate 100% of allegations. However, others reported investigating the vast majority (75-90%) of allegations. Additionally, 71% respond to an initial report within two weeks. Another 18% respond within 2-4 weeks. However, 6% never respond. Interestingly, almost all (88%) of the respondents do not submit allegations involving senior management directly to the Audit Committee without filtering by management or other personnel.

The biggest way in which universities use the data is to mitigate future risk; however, other common responses include making policy changes, affecting management decisions, benchmarking results, and providing additional training.

CONCLUSIONS

Whistleblowing has garnered increased attention in the years following SarbOx. This study empirically examined how universities are implementing whistleblowing policies and mechanisms. The data suggest that universities have been impacted by the passage of SarbOx. While about half of respondents had systems in place more than two years, another half have only operationalized their systems within the last two years, and 27% have only done so within the last year.

The greatest reason why universities implemented their systems was in response to SarbOx, although they were not required to do so. This finding is not surprising, since a previous study by Lewis et al (2001) found that legislation impacted the development of whistleblowing procedures at colleges and universities in England and Wales. However,

we also found that internal audit departments were very influential in this decision as well.

Interestingly, the majority of respondents have chosen to go with a third party system to administer their whistleblowing procedures rather than an internal system. These systems are not limited only to financial issues but also encompass other areas such as IT, Human Resources, Risk & Safety, and Research. The most common characteristics of systems are anonymity, constant availability (24/7/365), and a dedicated place (e-mail, mailing address, website or phone number) for making reports. All respondents reported receiving less than 10 reports a month.

Training appears to be an area of inconsistency, as many of the respondents indicated that their universities provide no training, and others are sporadic. In most cases, the internal auditor is responsible for the report-handling process, but some use legal counsel and third parties. All respondents indicated that their universities stress the confidentiality of reports, and most investigate the majority of allegations--usually responding to the whistleblower within two weeks. However, the majority do not provide details to the whistleblower. Finally, the majority of the respondents indicated that their universities use data from the whistleblowing reporting mechanism to mitigate future risk. Other uses of the data include making policy changes, guiding management decisions, benchmarking results, and providing additional training.

In assessing the results of this study, we should also mention a few of its limitations. The study is based on the responses of those voluntarily choosing to participate in our questionnaire. Additionally, this research does not purport to evaluate the efficacy of whistleblowing provisions. Universities may have instituted these policies

to provide the appearance that they are addressing such issues, but may not truly be protecting whistleblowers and investigating their assertions. Despite these limitations, we believe this study provides initial empirical data about how universities are responding to SarbOx and implementing specific mechanisms/systems.

We recommend additional research with other types of organizations, including private companies and other not-for-profit organizations. Additionally, as time passes, it will be interesting to see how whistleblowing policies develop. We believe that the benchmarks provided by our study will provide an interesting basis for comparison.

References

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EXHIBIT 1:

DEMOGRAPHIC INFORMATION ABOUT RESPONDENTS' UNIVERSITIES

Type of institution

Private **46%** Public **54%**

Number of employees

Less than 500:	**0%**
500-1,000:	**15%**
Greater than 1000:	**85%**

Number of students

Less than 1000:	**0%**
1000-5000:	**16%**
5001-10,000:	**20%**
Greater than 10,000:	**64%**

Size of internal audit department (professional staff)

1-2:	**48%**
3-4:	**12%**
5-6:	**20%**
7-8:	**4%**
Greater than 8:	**16%**

EXHIBIT 2:
GENERAL ETHICAL POLICIES OF RESPONDENTS' UNIVERSITIES

Compliance office

Yes **46%** No **54%**

Code of ethics/Code of conduct

Implemented-	58%
In process or under discussion	27%
Not considering-	15%

Document retention

Implemented-	65%
In process or under discussion	15%
Not considering-	20%

Conflict of interest

Implemented-	81%
In process or under discussion-	15%
Not considering-	4%

APPENDIX A

WHISTLEBLOWER QUESTIONNAIRE 2007

Please provide information about your institution

1. Is your institution public or private?

   Private_____ Public_____

2. Number of total employees (FTE) including faculty, administration, and staff
   - ❑ Less than 500 employees
   - ❑ 500-1000 employees
   - ❑ 1,001 + employees

3. Number of full-time students
   - ❑ Less than 1000 students
   - ❑ 1000-5000 students
   - ❑ 5001-10,000 students
   - ❑ 10,000 + students

4. Number of professional staff in internal audit department
   - ❑1-2
   - ❑3-4
   - ❑5-6
   - ❑7-8
   - ❑More than 8

5. Does your campus have a designated compliance office?

   Yes____ No_____

6. Please indicate your institution's implementation progress on the following policies– (check one for each line)

Done In Process Just starting Under Discussion Not currently considering

Code of Ethics/Code of Conduct_____
Document Retention Policy_____
Conflict of Interest_____

7. Do you have: (choose only one)
   - ❑ Only a whistleblower policy (go to7A)
   - ❑ Only whistleblower reporting mechanism/system
   - ❑ Both a whistleblower policy and a reporting mechanism/system
   - ❑ Neither a whistleblower policy or a reporting mechanism (If you do not have a policy or mechanism, please stop here. However, please return the questionnaire as your responses are still valuable)

7A. If you do not have a confidential reporting mechanism, what is the reason?

- ❑ We are waiting to develop our whistleblower policy
- ❑ Don't think it is necessary or warranted
- ❑ Unsuccessfully attempted
- ❑ Too costly
- ❑ Waiting for regulatory requirement
- ❑ Other _____

7B. If you do not have a whistleblower policy, what is the reason?

- ❑ Don't think that it is important or necessary
- ❑ Don't know where to start
- ❑ No time to develop the policy
- ❑ In the process of developing a policy
- ❑ We plan to institute a policy in the future
- ❑ Other_____

(You may skip questions 8 -10, and go to question11)

Whistleblower Policy

8. When was your whistleblower policy implemented?

- ❑ 2003-2006
- ❑ 1998-2002
- ❑ 1993-1997
- ❑ Prior to 1993

9. Who was the key influencer in the adoption of a whistleblower policy? (Choose 3 – rank in order of influence)

- ❑ Audit Committee of the Board of Trustees
- ❑ Board of Trustees
- ❑ President
- ❑ CFO
- ❑ Internal Audit Department
- ❑ External Auditor
- ❑ General Counsel
- ❑ Human Resources
- ❑ Other_____

10. Why did your institution adopt a whistleblower policy? (choose 3 – rank in order of influence)

- ❑ Regulatory requirements
- ❑ Response to fraud within the institution
- ❑ Response to sanctions levied by authoritative bodies
- ❑ To enhance internal control within the institution
- ❑ In response to recommendation by internal auditors
- ❑ In response to recommendation by external auditors
- ❑ In response to Sarbanes Oxley, although not required to do so
- ❑ Other_____

If you do not have a whistleblowing policy, please stop here and return the questionnaire. For those that have a whisteblower mechanism, please continue with question 11)

Whistleblower mechanism/system (i.e. a phone or web "hotline")

11. Why did your institution implement a whistle blower mechanism/system?
    - ❑ Regulatory requirements
    - ❑ Response to fraud within the institution
    - ❑ Response to sanctions levied by authoritative bodies
    - ❑ To enhance internal control within the institution
    - ❑ In response to recommendation by internal auditors
    - ❑ In response to recommendation by external auditors
    - ❑ In response to Sarbanes Oxley although not required to do so
    - ❑ Other_____

12. Have you limited your reporting mechanism/system to only financial issues?
    Yes No

12A What other violation categories does your mechanism/system capture (check all that apply)

- ❑ Human Resources
- ❑ Risk & Safety
- ❑ Academic Affairs
- ❑ Information Technology
- ❑ Athletics
- ❑ Research
- ❑ Medical School
- ❑ Other?_____

13. Is your whistleblower mechanism/system an internal mechanism/system (i.e. designed and supported by campus staff)?
    Yes No (please move to question 23)

Internal System Questions

14 How long has your mechanism/system been operational? (check only one)
    - ❑ Less than six months
    - ❑ Less than one year
    - ❑ More than a year
    - ❑ More than two years

15. Check all of the following that apply to your whistleblower mechanism/system: (Check all that apply)

- ❑ Anonymous
- ❑ Available 24/7/365
- ❑ Includes a Case Management Tracking System
- ❑ Trained personnel for intake of reports
- ❑ Dedicated place, email address, mailing address, web site or phone number to make reports
- ❑ Appropriate multi-lingual support
- ❑ Reports accessible by Board of Trustees
- ❑ Supported by top management
- ❑ Ability to post questions for anonymous reporters
- ❑ Statistical overview of call volume & mix

16 What reporting methods does your whistleblower system include (check all that apply)

- ❑ Telephone hotline
- ❑ Website
- ❑ Email address
- ❑ Suggestion box
- ❑ US Mail/PO Box
- ❑ Fax
- ❑ Other_____

17. How many reports do you get in an average month?

- ❑ 10 or below
- ❑ 11 to 20
- ❑ Over 20

18. What percentage of your reports are actionable?

- ❑ 100 %
- ❑ More that 75%
- ❑ 51-75%
- ❑ 26-50%
- ❑ 11-25%
- ❑ Less than 10%

19. Do you have an established policy for evaluating the validity of reports?

Yes No

20. What percentage of reports were you alerted to that you were not aware of prior to the report?
- ❑ 100 %
- ❑ More that 75%
- ❑ Between 50% and 75%
- ❑ Between 25% and 50%
- ❑ Between 10% and 25%
- ❑ Less than 10%

21. Is there a pre-established list of individuals responsible for the review and distribution of new reports based on the type of violation (i.e., Legal, Audit, etc)?

Yes No

22. Who administers the report-handling process on your campus? (Check one)
- ❑ Compliance officer
- ❑ Internal auditor
- ❑ Increasing levels of management
- ❑ Audit committee of the Board of Trustee
- ❑ Third party
  - o Please specify_____
- ❑ Other -Please specify_____

(Skip to 33)

Third Party System

23. Is your mechanism/system operated by an outside third party?

Yes No

24. How long has your mechanism/system been operational?
- ❑ Less than six months
- ❑ Less than one year
- ❑ More than a year
- ❑ More than two years

25. Check all of the following that apply to your whistleblower mechanism/system: (check all that apply)
- ❑ Anonymous
- ❑ Available 24/7/365
- ❑ Includes a Case Management Tracking System
- ❑ Trained personnel for intake of reports
- ❑ Dedicated place, email address, mailing address, web site or phone number to make reports
- ❑ Appropriate multi-lingual support
- ❑ Reports accessible by Board of Trustees
- ❑ Supported by top management
- ❑ Ability to post questions for anonymous reporters
- ❑ Statistical overview of call volume & mix

26. What reporting methods does your whistleblower system include: (check all that apply)

- ❑ Telephone hotline
- ❑ Website
- ❑ Email address
- ❑ Suggestion box
- ❑ US Mail/PO Box
- ❑ Fax
- ❑ Other_____

27. How many reports do you get in an average month?

- ❑ 10 or below
- ❑ 11 to 20
- ❑ Over 20

28. What percentage of your reports are actionable?

- ❑ 100 %
- ❑ More that 75%
- ❑ Between 50% and 75%
- ❑ Between 25% and 50%
- ❑ Between 10% and 25%
- ❑ Less than 10%

29. Do you have an established policy for evaluating the validity of reports?

Yes No

30. What percentage of reports were you alerted to that you were not aware of prior to the report?

- ❑ 100 %
- ❑ More that 75%
- ❑ Between 50% and 75%
- ❑ Between 25% and 50%
- ❑ Between 10% and 25%
- ❑ Less than 10%

31. Is there a pre-established list of individuals responsible for the review and distribution of new reports based on the subject type (ie Legal, Audit, etc)?

Yes____ No____

32. Who administers the report-handling process on your campus? (Check one)

- ❑ Compliance officer
- ❑ Internal auditor
- ❑ Increasing levels of management
- ❑ Audit committee of the Board of Trustee
- ❑ Third party
  - Please specify_____
- ❑ Other -Please specify_____

All Systems

33. Are complaints involving senior management automatically and directly submitted to the Audit Committee of the Board of Trustees without filtering by management or other personnel?

Yes No

34. What type of training is provided to the person(s) who handle/receive reports? (Check all that apply)

- ❑ Training classes upon hire
- ❑ Yearly classes
- ❑ Monthly classes
- ❑ Mock calls
- ❑ Training from third party
- ❑ No training
- ❑ Other _____

35. Which of the following parties have access to reports using the whistleblower mechanism/system? (check all that apply)

- ❑ Faculty
- ❑ Staff employees
- ❑ Student employees
- ❑ Vendors
- ❑ The student body
- ❑ The general public
- ❑ Other_____

36. How is the whistleblower mechanism/system communicated to your stakeholders? (choose all that apply)

- ❑ Website
- ❑ Training at hire
- ❑ Periodic reminder newsletter
- ❑ Periodic emails
- ❑ Intranet
- ❑ Vendor contracts
- ❑ Vendor approval process
- ❑ Other_____

37. Is periodic awareness training about the whistleblower mechanism/system offered for employees? (check one)

- ❑ Yes, optional
- ❑ Yes, required
- ❑ No

38. Is confidentiality of the report stressed to potential users of the mechanism/system?

Yes No

39. How long does it take to respond to an initial report? (check one)

- ❑ Within 2 weeks
- ❑ Between 2-4 weeks
- ❑ Between 1-2 months
- ❑ More than 2 months
- ❑ We don't respond?

40. Are 100% of the allegations investigated?

Yes (skip to 41) No (skip to 40A)

40A. If not, what percentage are investigated? _____%

41. Does your institution have a policy and/or process for reporting outcome back to the whistleblower?

Yes No

41A. If yes, how much of the outcome do you tell the whistleblower? (Check one)

- ❑ Acknowledge that the report was investigated, but release no details.
- ❑ Acknowledge that the report was investigated and the process that was followed
- ❑ 100% of the details
- ❑ Only how the case concluded

42. How do you use the data from your reporting mechanism/system? (check all that apply)

- ❑To benchmark against results
- ❑Management decisions are made from the data
- ❑ Mitigate future risk
- ❑ Training is conducted around data that arises from the use of the mechanism
- ❑ Make policy changes

END –

Thank you for completing this survey. Your time and expertise are valuable and appreciated.

The opinions of the authors are not necessarily those of Louisiana State University, the E.J. Ourso College of business, the LSU Accounting Department, or the Editor-In-Chief.