

RESOLUTION NO. 19-01



**Oregon State University  
Governance Documents Clean-up**

**BACKGROUND**

Whereas, the Board of Trustees of Oregon State University (the "Board") is the governing body of Oregon State University pursuant to Oregon Revised Statute (ORS) 352.033; and

Whereas, ORS 352.087(m) grants the Board authority to establish policies for the organization, administration, and development of the university; and

Whereas, the Board's governance responsibilities as set forth in its bylaws include ensuring the currency of its policies and practices; and

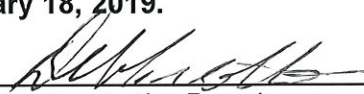
Whereas, Oregon State University Executive & Audit Committee approved a charter change that impacts the accuracy of a number of its governance documents attached hereto as Exhibits A, B, and C;

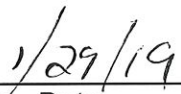
**RESOLUTION**

*Now, therefore, be it resolved by the Board of Trustees that the amendments in the governance documents provided in Exhibit A, B and C are approved.*

This Resolution is effective January 18, 2019.

**APPROVED by the Board of Trustees January 18, 2019.**

  
Secretary to the Board

  
Date



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## Oregon State University University Code of Ethics

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Oregon State University (OSU) has a duty to educate students to be responsible citizens and a duty to provide instruction, research, and public service programs that contribute to the maintenance and growth of a healthy state, national, and world economy. All employees, officers, students, and volunteers acting on behalf of OSU have a responsibility to work towards the fulfillment of our mission and conduct themselves ethically, with the highest integrity, and in compliance with all applicable laws, regulations, and policies.

OSU is committed to conducting its affairs in ways that promote mutual trust and public confidence. We strive for excellence in our pursuit of knowledge and maintain high standards in all activities and duties. OSU upholds the following standards as the foundation for a civil, respectful, and nurturing environment when engaging in teaching, research, public service, and administrative activities:

***Honesty and Integrity*** – We demonstrate honesty in our communication and conduct while managing ourselves with integrity. We uphold the values of this code and make decisions based upon the greater good, conducting ourselves free of personal conflicts, self-dealing, using resources for personal benefit or gain, or appearances of impropriety.

***Respect*** – We demonstrate respect towards the rights and dignity of others; show concern for the welfare of others; expect equality, impartiality, openness, and due process by demonstrating equity and fairness without reference to individual bias; and refrain from discriminating against, harassing, or threatening others.

***Stewardship and Compliance*** – We utilize resources and information entrusted to our care in a wise, ethical, and prudent manner in order to achieve our educational mission and strategic objectives. We uphold civic virtues and duties by obeying laws and policies.

***Accountability and Responsibility*** – We take responsibility for our choices and actions by showing accountability and not assigning or shifting blame or taking improper credit. We act with responsibility by reporting unethical and illegal conduct to the appropriate authorities, including supervisors, management, or responsible university offices, including the OSU Office of Audit, Risk and Compliance, and, when appropriate, external authorities including law enforcement.

OSU expects incidents of fraud, waste, and/or abuse to be reported. Hotlines are available to make reports of fraud, waste and abuse: OSU hotline: 1-855-388-4971 or the State of Oregon hotline: 1-800-336-8218. The OSU Office of Audit, Risk and Compliance and the Oregon Audits

Division review and investigate, as appropriate, all reports and, when warranted by the facts, require corrective action and discipline in accordance with policy and law. Employees who make a good faith report of suspected fraud, waste, or abuse are protected from retaliation, in accordance with the Oregon Revised Statute 659.

**Document History**

- Promulgated July 18, 2014 by majority vote of the Board of Trustees
- Amended January 18, 2019



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## Oregon State University University Fraud, Waste, and Abuse Reporting Policy

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This policy sets forth guidelines for reporting known or suspected fraud, waste and abuse within Oregon State University (OSU).

OSU has a stewardship responsibility over all resources entrusted to it.

### AUTHORITY

#### Oregon Revised Statutes (ORS)

- [ORS 244, Government Ethics](#)
- [ORS 297, Audits of Public Funds and Financial Records](#)
- [ORS 351, Higher Education Generally](#)
- [ORS 352, Institutions of Higher Education](#)
- [ORS 659, Miscellaneous Prohibitions Relating to Employment and Discrimination](#)

### DEFINITIONS

**Suspected fraud, waste, or abuse** is a reasonable belief or actual knowledge that fraud, waste, and/or abuse is occurring or has occurred. Concerns may include but are not limited to the following functional categories:

- Academic & Student Affairs
- Accounting & Financial
- Athletics
- Human Resources
- Information Technology
- Research
- Risk and Safety
- University Health Centers
- Other

**Campus management and the President's Office** includes the president, vice presidents, provost, vice provosts, deans, directors, and division/department heads, as well as other managers authorized to determine and assign duties to university employees.

### RESPONSIBILITIES

All employees of Oregon State University shall report known or suspected instances of fraud, waste, and/or abuse. Matters can be reported to campus management, the OSU Office of Audit, Risk and Compliance (OARC), or through the OSU hotline. Campus managers who receive

notice of suspected or known fraud, waste, and/or abuse are required by this policy to report such matters to the OARC. When employees do not feel comfortable discussing these matters directly with the OARC or campus management, reporting can be made through the OSU hotline:

**OSU Hotline:** 1.855.388.4971 or [www.oregonstate.ethicspoint.com](http://www.oregonstate.ethicspoint.com)

OSU contracts with NAVEX Global, an independent, third-party vendor, to provide this confidential and anonymous telephone and Internet system for reporting concerns.

NAVEX Global reports concerns received on the hotline to OARC, who coordinates investigation efforts of reported concerns in conjunction with necessary campus and external parties as deemed appropriate.

Employees who identify themselves and make a good faith report of suspected fraud, waste, or abuse are protected from retaliation, in accordance with ORS 659A. OSU will maintain confidentiality for employees reporting suspected irregularities, misconduct, safety issues, or other concerns to the extent possible under the law.

In accordance with [ORS 297](http://www.sos.state.or.us/audits/), the Secretary of State Audits Division <http://www.sos.state.or.us/audits/> is notified of all complaints and confirmed losses that are in excess of \$100.

## CONTACT INFORMATION

Direct questions about this policy to the following office:

Oregon State University Office of Audit, Risk and Compliance  
Phone: (541) 737-0505  
<https://leadership.oregonstate.edu/oarc>

## Document History:

- Promulgated July 18, 2014 by majority vote of the Board of Trustees
- Amended January 18, 2019



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## Oregon State University Executive & Audit Committee Charter

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The Executive & Audit Committee is established. The Committee is empowered to act for the Board in the case of emergency between regular Board meetings and to assist the University in its oversight of the University's financial practices and standards of conduct, as provided in this policy.

The Committee shall have the following five voting members: the Chair of the Board, the Vice Chair of the Board, the Chair of the Academic Strategies Committee, the Chair of the Finance & Administration Committee, and one at-large member appointed from among the remaining trustees. The President is an ex-officio, non-voting member of the Executive and Audit Committee. The Chair of the Board is the Chair of the Executive & Audit Committee.

The Committee is empowered to act for the Board if the Committee determines an emergency exists between regular Board meetings on any matter except the following, which shall be reserved for the Board: (1) presidential hiring, evaluation and removal; (2) election of Board officers; (3) changes in the mission and purposes of the University; (4) amendments to the bylaws; (5) sale or purchase of real property; (6) condemnation of real property; (7) determination of tuition and mandatory enrollment fees; and (8) adoption of the University budget.

The Committee's areas of responsibility are to assist the Board in: (1) overseeing the institution's standards of conduct; (2) monitoring the University's internal control structure to ensure key risk, compliance, and regulatory requirements are met and (3) overseeing audit activities, including internal and external audits. As part of its responsibility to assist the Board in overseeing audit activities, the Committee is empowered to perform the following duties:

### External Audit

- Review and approve the selection of the external audit firm hired to perform the annual financial statement and federal compliance audit; and
- Review and accept the annual external audit of the OSU financial statements and A-133 federal compliance procedures.

### Internal Audit

- Annually review and approve the internal audit charter and organizational structure to confirm the Office of Audit, Risk and Compliance's organizational independence;
- Participate in the annual audit planning risk assessment process and approve the annual audit plan;
- At least four times a year on such dates as specified by the Committee Chair, review and approve audit reports detailing the results of recommendations and follow-up procedures and receive periodic reports as deemed necessary; and
- Approve the appointment or removal of the Chief Audit, Risk and Compliance Executive of the Office of Audit, Risk and Compliance, as recommended by the President.

In addition, the Committee is responsible for such other matters as may be referred to it by the Board.

The Committee has the authority, through its Chair or a majority vote of its voting members, to ask management to address specific issues within the mandate of the Committee, as well as the authority to engage independent legal counsel and other professional advisers to carry out its duties.

The Committee is responsible for making nominations to the Board for Board officers. The Committee is also responsible for conducting a needs assessment to guide the identification of potential candidates for vacant at-large positions on the Board and for reviewing the President's recommendations of candidates to forward to the Governor. The Committee is also responsible for reviewing elements of proposed presidential compensation and making recommendations to the Board. The Committee also reviews and makes recommendations to the Board regarding acceptance of the Board Chair's report on the President's annual and comprehensive assessments.

The Offices of the Secretary to the Board and the Chief Audit, Risk and Compliance Executive are responsible for providing staff support to the Committee.

**Document History**

- Adopted by the Board of Trustees January 9, 2014
- Amended March 13, 2014
- Amended July 18, 2014
- Amended October 20, 2017
- Amended January 18, 2019