

FLORIDA	OFFICIAL
POLYTECHNIC	UNIVERSITY
UNIVERSITY	POLICY

Subject/Title: Fraud Prevention and Detection
FPU Policy Number: FPU-1.0129
<input checked="" type="checkbox"/> New Policy <input type="checkbox"/> Major Revision of Policy <input type="checkbox"/> Minor Technical Revision of Policy
Date First Adopted: September 22, 2014
Date Revised:
Responsible Division/Department: Finance & Planning
Initiating Authority: Bertha P. Alexander, Executive Director of Finance & Planning

A. APPLICABILITY/ACCOUNTABILITY:

This policy applies to all members of the Florida Polytechnic University community, including individuals and companies that conduct business with the University. This policy complies with the applicable provisions of the Code of Ethics for Public Officers and Employees, to the extent that Part III of Chapter 112, Florida Statutes, applies. It is the policy of the University that individuals who in good faith report fraud shall not be subject to retaliation. Retaliation, or otherwise taking adverse action, against any member of the University Community because that individual reported or filed a complaint alleging a violation, testified or participated in an investigation or proceeding, or opposed discriminatory practices, is strictly prohibited. Conduct that is determined to violate this provision will be subject to disciplinary and other action up to and including expulsion or termination.

B. POLICY STATEMENT:

The Florida Polytechnic University is committed to the highest standards of ethical behavior. Acts of fraudulent behavior can be costly and may erode the public's trust and confidence in the integrity of the institution. It is the policy of Florida Polytechnic University to identify and investigate any misuse of University resources and any suspected fraudulent acts and to take appropriate disciplinary or legal action.

C. DEFINITIONS:

Fraud - A willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service, property, or something of value by deception, misrepresentation, or other unethical or unlawful means. Fraudulent or dishonest activities include, but are not limited to:

- Forgery or alteration of documents, including computer and systems and electronic records, including but not limited to checks, time sheets, contracts, purchase orders, budgets, etc.
- Misrepresentation of information on documents.
- Misappropriation of funds, supplies, or any other asset.
- Theft, disappearance, or unauthorized destruction of any asset.
- Improprieties in the handling or reporting of money transactions.
- Authorizing or receiving payment for goods not received or services not performed.
- Authorizing or receiving payment for hours not worked.
- Taking information and using it or providing information that could be used for identity theft.

D. PROCEDURES:

1. Fraud Prevention

All levels of management should become familiar with the types of improprieties that might occur in their areas and be alert for any indication that such a defalcation, misappropriation, or other fiscal irregularity has occurred. Vice presidents are responsible for ensuring that a system of internal control is

established and maintained that provides reasonable assurance that improprieties are prevented. All levels of management should establish and follow controls necessary for their division or unit.

2. Fraud Detection

It is the responsibility of each member of the University community, having a reasonable basis to believe that fraudulent activity, waste or abuse is occurring or has occurred, to report fraud, waste, or abuse by contacting the General Counsel or the University Department of Public Safety & Police. Individuals should not attempt to personally conduct investigations or interviews.

3. Investigation

The Office of General Counsel (OGC) is the official contact for persons reporting suspected fraud or fraudulent conduct. The University Department of Public Safety & Police may be used as an alternate contact for reporting fraud or fraudulent conduct. OGC will oversee all investigations into allegations of falsification, misappropriation and other fiscal irregularities, subject to the exceptions below, and any potential conflicts of interest. To avoid damaging the reputations of innocent persons and to protect the University from potential civil liability, the results of investigations will not be disclosed or discussed with anyone other than those persons who have a legitimate need to know (as defined by the OGC) subject to the requirements of the Florida Public Records Law.

Allegations or matters of conduct deemed outside the scope of this policy, such as personnel-related issues or scientific misconduct, may be referred by OGC to the respective area of management for review and appropriate action.

When an investigation reveals suspected criminal activity or an investigation is initiated due to an allegation of criminal activity, the University Police will be notified. University employees will support the University's fiduciary responsibilities and will cooperate with OGC, University Police, and other law enforcement agencies in the detection, investigation, and reporting of fraudulent or criminal acts, including prosecution of offenders.

4. Disciplinary Actions

Anyone found to have engaged in fraud or fraudulent conduct is subject to disciplinary action by the University up to and including dismissal or expulsion and civil or criminal prosecution. Employees who knowingly make false accusations are subject to disciplinary action up to and including dismissal. Employees who knowingly fail to report fraudulent activity shall be subject to disciplinary action. The University will make every effort to recover losses that result from fraudulent or criminal acts.

POLICY APPROVAL	
Policy No.: <u>FPU-1.0125P</u>	
<u>Bertha P. Alexander</u>	<u>9-22-14</u>
Initiating Authority	Date
<u>Keith Whelan</u>	<u>9-22-14</u>
Policies & Procedures Review Committee Chair	Date
<u>Mdu</u>	<u>9/22/14</u>
President/Designee	Date
Approved by FPU BOT, if required	
	Date