



Policy

University Policy P-10.02-07/18

TO: The University of West Florida Community

FROM: Dr. Martha D. Saunders, President

SUBJECT: Detection, Reporting and Investigating Fraud and Misconduct

Responsible Office/Executive: President

I. Policy/Purpose

To prevent and/or detect fraudulent, unethical or dishonest acts or other misconduct and identify responsibilities for reporting and investigating such acts at the University of West Florida. This policy applies to all members of the University community and extends to individuals and companies conducting business with the University.

II. Policy Statement

- A. The University is committed to a culture of integrity, compliance, and accountability that encourages the highest standards of behavior. It is the policy of the University to identify and promptly investigate any allegations of fraudulent or wrongful activities against the University or its students and employees and to take appropriate disciplinary or legal action. When members of the University community become aware of or have reason to suspect University activities and business are not being conducted according to these expectations, they are expected and encouraged to make good faith reports of suspected misconduct.
- B. University employees are to observe the applicable provisions of the Code of Ethics for Public Officers and Employees, to the extent Part III of Chapter 112, Florida Statutes, applies.

III. Definitions

- A. Fraud - generally involves 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 (checks, time sheets, contracts, purchase orders, budgets, PCard receipts, 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 or financial transactions.
- Authorizing or receiving payment for goods not received or services not performed.
- Authorizing or receiving payment for hours not worked.
- Waste.

B. Misconduct – commission of fraud or any other violation of law, regulation, statute, University regulation, policy, procedure, guideline, and/or standard of conduct.

IV. Procedures

A. Managers are responsible for establishing and maintaining proper internal controls that will provide for the security and accountability of the resources entrusted to them. Managers are also responsible for being aware of exposures and indications of fraud or misconduct in their operational areas. Individuals who in good faith believe that an act of fraud or misconduct has occurred, or will occur, are expected to promptly make a report of such suspected fraud or misconduct.

B. Reports of suspected fraud or misconduct should initially be raised with the individual's supervisor. If circumstances are such that an alternative reporting process is more appropriate, individuals may report suspected misconduct through a central office with specialized expertise, such as:

- Office of the Provost (non-compliance with academic policy or regulations)
- Human Resources (employee relations issues)
- Student Affairs (student issues)
- Athletics (NCAA violations)
- Office of Research (misconduct in research)
- Office of Equity and Diversity or Office of Title IX Programs (discrimination or sexual harassment)
- Police Department (criminal violations)

C. Individuals may also may choose to report suspected fraud or misconduct to the University Integrity Helpline or directly to IAMC. Contact information for the University Integrity Helpline and for IAMC follows:

University Integrity Helpline:

Go to uwf.ethicspoint.com; 844-858-1413

University Office of Internal Auditing and Management Consulting:

Go to uwf.edu/iamc; Building 20W, Room 158; 850-474-2638

- D. The Board of Trustees and the President have designated Internal Auditing & Management Consulting (IAMC) as the official contact for reporting suspected fraudulent or wrongful acts. Accordingly, University supervisors, administrators, and all levels of management who receive reports of or otherwise become aware of suspected fraudulent activity or other misconduct, should respond in a consistent and appropriate manner by reporting the suspected activity to IAMC.
- E. Employees shall not confront the individual being investigated, or initiate investigations on their own as such actions can compromise any ensuing investigation.

V. No Retaliation

- A. Whether or not a report of misconduct is found to be substantiated, retaliation against anyone who, in good faith, reports misconduct or who participates in an investigation of misconduct is strictly prohibited.

VI. Investigation

- A. Upon receipt of a report of suspected misconduct, IAMC will review the report and determine if an investigation is warranted. If it is determined that an investigation is warranted, IAMC is responsible for investigating the suspected fraudulent or dishonest act, or for referral of the matter for further investigation. IAMC is responsible for determining whether allegations fall under the Whistle-blower's Act (Section 112.3187-112.31895, Florida Statutes, the "Act"). Confidentiality as required by the Act will be maintained, and IAMC will conduct investigations of misconduct as required by the Act.
- B. During all aspects of any investigation, the legal rights of all persons are to be observed. All employees are to cooperate fully with those performing an investigation pursuant to this policy. All criminal investigations will be conducted in conjunction with University Police and/or the appropriate law enforcement agency. Allegations or matters of conduct for which an established investigatory process has been established, such as personnel-related issues, sexual misconduct, athletics violations, or research misconduct, may be referred by IAMC to the respective area of management for review and appropriate action. IAMC will also inform and consult with the Office of General Counsel as needed.

VII. Results of Investigation

- A. The IAMC will report the results of any such investigations, either orally or in writing, to the University President, appropriate administrator, or the Board of Trustees.


VIII. Subsequent Actions

- A. Employees found to have participated in fraudulent, unethical or other dishonest acts will be subject to disciplinary action pursuant to collective bargaining agreements and

University policies and rules, up to and including termination of employment, and criminal prosecution, if appropriate. In those instances where disciplinary action is warranted, the Board of Trustees, the University President, General Counsel, the Office of Human Resources, and/or other appropriate office shall be consulted prior to taking such actions.

- B. An employee who knowingly makes a false report or provides false information during an investigation may be subject to disciplinary action up to and including termination.

If you have any questions concerning this policy, please contact the Office of Internal Auditing & Management Consulting at (850) 474-2636.

APPROVED BY: 
Dr. Martha D. Saunders, President

DATE: 8.3.18

Authority and Related Documents:

Chapter 112, Part III, Florida Statutes; Florida Whistle-blower's Act; Florida Board of Governors Regulations 4.001 and 4.002.

History:

P-10.00-10/04 Policy Against Fraudulent or Wrongful Acts, adopted October 2004; revised hereby.