

SUBJECT: Fraud Prevention and Detection	Effective Date: 10-17-07	Policy Number: 2-800	
	Supersedes:	Page 1	Of 3
	Responsible Authority: Director, University Audit		

APPLICABILITY/ACCOUNTABILITY:

This policy applies to all members of the university community, including individuals and companies that conduct business with the university.

POLICY STATEMENT:

The 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 the university to objectively investigate any misuse of university resources and any suspected fraudulent acts and to take appropriate disciplinary or legal action.

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.

PROCEDURES:

Fraud Prevention

All levels of management should become familiar with the types of improprieties that might occur in his or her area 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 as applicable for their division or unit. University Audit is available to assist management in recognizing improper conduct and establishing internal controls.

Fraud Detection

It is the responsibility of each member of the university community to report fraud, waste, or abuse. Individuals should not attempt to personally conduct investigations or interviews.

Investigation

University Audit is the official contact for persons reporting suspected fraud or fraudulent conduct. Complaints can be made anonymously.

University Audit will oversee all investigations into allegations of falsification, misappropriation, and other fiscal irregularities. 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.

Allegations or matters of conduct deemed outside the scope of this policy, such as personnel-related issues or scientific misconduct, may be referred by University Audit 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 Audit will also inform and consult with the General Counsel as needed.

University employees will support the university's fiduciary responsibilities and will cooperate with University Audit, University Police, and other law enforcement agencies in the detection, investigation, and reporting of fraudulent or criminal acts, including prosecution of offenders.

Action

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. The university will make every effort to recover losses that result from fraudulent or criminal acts.

RELATED DOCUMENTS:

Sections 112.311-.326, Florida Statutes, Code of Ethics for Public Officers and Employees
Sections 112.3187-.31895, Florida Statutes, Whistle-blower's Act
University Audit charter

CONTACTS:

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INITIATING AUTHORITY: Vice President and Chief of Staff

POLICY APPROVAL	
(For use by the Office of the President)	
Policy Number: 2-800	
Initiating Authority: <u>Beth Barnes</u>	Date: <u>12.3.07</u>
Policies and Procedures Review Committee Chair: <u>Beth Barnes</u>	Date: <u>12.3.07</u>
President or Designee: <u>John C. Hill</u>	Date: <u>12/4/07</u>