

FRAUD, WASTE, OR ABUSE OF UNIVERSITY RESOURCES REPORTING POLICY

It is the policy of Bowling Green State University to encourage its employees (*faculty, administrative and classified staff*) to disclose suspected misconduct and instances of fraud, waste, or abuse involving University resources. All such allegations are seriously considered and pursued to the extent allowed by the quality of the information received and available evidence. Individuals, when reporting such misconduct and fraudulent acts, as well as incidents of suspected waste and misuse of resources, may identify themselves or, if they prefer, remain anonymous. Allegations of financially-related misconduct, fraud, theft, embezzlement, abuse, or waste of university resources may be reported to the office of Internal Auditing and Advisory Services in person, in writing, via telephone, fax, or email to the Office of Internal Auditing and Advisory Services.

Fiscal misconduct may involve intentional acts or failures to act in order to obtain unauthorized or unlawful gain. The primary factor that distinguishes fiscal misconduct from error is the intent of the person taking the underlying action. Concerned individuals suspecting that fraud, waste or abuse has occurred are encouraged to contact the Director of Internal Auditing and Advisory Services to report relevant information. The identity of those conveying the information remains confidential to the extent allowed by law or they may elect to remain anonymous. If individuals truly wish to remain anonymous, they should rely on US/campus mail, including, if possible, documentation to substantiate claims. Direct reporting of such instances, however, enhances the ability of the reporting individual to assist the audit staff in gathering the evidence necessary to substantiate the claim and to initiate corrective action.

Internal Auditing and Advisory Services will treat all allegations as sensitive and will reveal the information only on a "need to know" basis. All reports will be treated diligently and when properly received, the auditor will undertake a preliminary investigation to establish whether the claim has merit and can be substantiated. The audit staff follows the standard of professional practice to review the received allegations and to determine evidence for substantiation in order to draw an unbiased conclusion.

The auditor's conclusion, when completed, may be transmitted orally or in a written format. All written reports will be transmitted, as appropriate, to the department head, division vice president, Senior Vice President for Finance and Administration, President and the Audit Committee of the Board of Trustees. When deemed necessary, a copy of the report will also be transmitted to the General Counsel, university police and/or Human Resources.

This policy was passed by the Board of Trustees in June, 2004, and there is currently no additional information on it contained in either employee handbook or in the Charter's Faculty Handbook although the policy applies to all employees.

09/04