

Wilberforce University Fraud Policy

Background

Wilberforce University is committed to highest moral, legal, and ethical standards. These standards are outlined in the University's Code of Conduct. The University Fraud Policy is established to facilitate controls which will aid in the detection and prevention of fraud against Wilberforce University. It is the intent of Wilberforce University to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Policy

University administrators and all levels of management are responsible for establishing and maintaining proper internal controls which prevent, detect, or deter fraudulent or dishonest conduct. Each administrator and manager will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Scope and Definition of Fraud

Fraud is defined as a deliberate act (or failure to act) with the intention of obtaining an unauthorized benefit, either for oneself or for the institution, by using deception or false suggestions or suppression of truth or other unethical means, which are believed and relied upon by others. This policy applies to any fraud, or suspected fraud, involving employees, students, trustees, contractors, outside agencies doing business with employees, and/or any other parties with a business relationship with Wilberforce University.

Actions Constituting Fraud

The terms defalcation, misappropriation, and other fiscal wrongdoings refer to, but are not limited to:

- Embezzlement
- Forgery or alteration of any file or financial document belonging to the University (account, check, bank draft, promissory note, time sheet, purchase order, budget, computer file, etc.)
- Misuse of funds, securities, supplies, or any other University asset
- Impropriety in the handling or reporting of money or financial transactions
- Authorization or receipt of unearned wages or benefits
- Authorization of payments or receipt of payment for goods not received or services not rendered
- Conflict of interest or Code of Conduct violations
- Profiteering as a result of inside knowledge of University activities
- Improperities in the handling or reporting of money transactions

- Theft, disappearance, or destruction of any University asset
- Any similar or related inappropriate conduct
- False claims by students, employees, vendors, or others associated with Wilberforce University
- Accepting a bribe, undeserved rebate, or kickback

Other Inappropriate Conduct

Suspected improprieties concerning an employee's moral, ethical, or behavioral conduct should be resolved by departmental management and Human Resources.

Investigation Responsibilities

The VP of Administrative and Financial Affairs has the primary oversight responsibility for the investigation of all suspected fraudulent acts as defined by the policy. If the investigation substantiates that fraudulent activities have occurred, the Office of Administrative and Financial Affairs will issue reports to the appropriate designated personnel and, if appropriate, to the Executive Committee of The Board of Trustees.

Decisions to prosecute or refer the investigative results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and management, as will final disposition of the case.

Authorization for Investigating Suspected Fraud

Members of the investigative unit will have:

- Free and unrestricted access to all University records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may have use or may have custody of any such items or facilities when it is within the scope of their investigation.

Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the VP of Administrative and Financial Affairs immediately. The employee or other complainant ^{←P} may remain anonymous. All external and internal inquiries concerning the activity under investigation should be directed to the Investigations Unit or the University's Legal Counsel. With exception of the suspected individual's legal representation, no

information concerning the status of the investigation will be given out. The proper response to any other inquiries is: "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the University's Legal Counsel or The Office of Administrative and Financial Affairs.

Individuals should share their ~~questions, concerns, suggestions or complaints~~ with a University administrator who can address them properly, i.e. the supervisor. If an individual is not comfortable speaking with the supervisor, or is not satisfied with the supervisor's response, individuals should take their concerns to the offices listed below that will investigate and/or address the concern as appropriate:

1. Academic misconduct matters – Academic Affairs, 937-708-5685 – *Secretary VP Academic Affairs*
2. Athletic matters – Athletics, 937-708-5709 - *Secretary Development/Athletics*
3. Criminal matters – Campus Police, 937-708-5780 ✓ *General Police*
4. Employment matters and Employee Health and Wellness – Human Resources, 937-708-5520 - *Secretary HR*
5. Financial matters – Administrative and Financial Affairs, 937-708-5713 *Secretary*
6. Legal matters – Office of the President, 937-708-5704 *Secretary*
7. Research matters – Research & Development, 937-708-5595 *NOT EXISTING*
8. All Student matters – Student Affairs, 937-708-5797 *Dean of Students*

Offices receiving information should complete reporting form & provide only to VP of Admin & Finance for Sign off.

Whistle-Blower Protection

Management is responsible for the confidentiality of any individual reporting fraud or misconduct and the prevention and discipline of all acts of reprisal towards individuals making protected disclosures. A whistle-blower is defined as an informant who exposes suspected wrongdoing within an organization in the hope of stopping it. No individual who makes a protected disclosure will suffer harassment, retaliation or adverse employment consequences. Any person who retaliates against any individual who makes a protected disclosure is subject to disciplinary actions up to and including termination and/or criminal and civil charges/penalties.

The terms harassment, retaliation, and adverse employment consequences include but are not limited to:

- Firing or laying off
- Blacklisting
- Demoting
- Denying overtime or promotion
- Disciplining
- Denial of benefits
- Failure to hire or rehire
- Intimidation
- Reassignment affecting prospects for promotion
- Reducing pay or hours

Any individual who feels they have been subject to reprisal due to making a protected disclosure should make a complaint with Human Resources. All complaints will be investigated and appropriate actions taken.

Confidentiality

The Office of Administrative and Financial Affairs treats all information received confidentially. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and protect the University from potential civil liability.