


ADMINISTRATIVE PROCEDURES

Title: FRAUD OR DISHONEST ACTIVITY	Identification: 6.08
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	Effective Date: May 12, 2015
Authority: SBE 6A-14.0261 FS 1001.64; 1001.65	Signature/Approval: 

PURPOSE

This procedure establishes College policy outlining the College's commitment to prevent and detect fraud and unethical and dishonest activities.

PROCEDURE

Hillsborough Community College's (HCC) employees are committed to the highest ethical standards in furtherance of our mission. Employees are vital to the successful implementation of measures against fraud.

It is the responsibility of all College employees to report fraud, or dishonest activity which may include but is not limited to gross mismanagement, misfeasance, malfeasance, gross waste of public funds or gross neglect of duty by HCC, or employee, or our contractors; including violation of a federal, state or local law or rule or regulation. All concerns reported will be treated in confidence to the extent permitted by law.

1. **REPORTING** – All College employees who have knowledge of fraud, or dishonest activity are required to report this to their supervisor or the HCC Compliance Officer. The supervisor will forward all reports to the HCC Compliance Officer.
 - Reports may be anonymously [telephone messages; written, etc.] to the Compliance Officer.
 - Failure to report fraud and/or dishonest acts may result in disciplinary;
 - Allegations of wrongdoing by HCC or an employee, contractor or vendor that is made in good faith will be investigated; and
 - Individuals who report these allegations of wrongdoing in good faith will not be subjected to retaliation of any kind or to disciplinary action should the allegations be unfounded following an investigation.
 - Any individual who retaliates against another employee for reporting allegations of fraud or dishonest activity may be subject to disciplinary action.

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Further, pursuant to the Florida Whistle-Blower Act, neither HCC, our employees nor independent contractors will take any retaliating action against an employee who reports violations of law by the College or an employer or independent contractor that creates a substantial and specific danger to the public's health, safety or welfare. In addition, HCC and our independent contractors will not take retaliatory action against an individual who disclosed information alleging improper use of government office, gross waste of funds, or any abuse or gross neglect of duty by HCC, an officer or an employee.

Retaliation includes adverse personnel action including, but not limited to, termination, suspension, transfer or demotion of an employee or deducting pay or benefits or any other adverse action within an employee's terms and conditions of employment.

- The Compliance Officer will ensure that the President is notified concerning allegations of fraud and dishonest activity.

2. **FRAUD AND DISHONEST ACTIVITY** - Fraud involves a wilful or deliberate act or omission with the intent of obtaining an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means.

Examples of fraud/dishonest acts include but is not limited to the following:

- Unauthorized alteration of documents or computer records;
- Falsification or misrepresentation of reports to the College and external agencies;
- Misappropriation of funds, supplies or other assets;
- Impropriety in handling or reporting of money or financial transactions;
- Unauthorized removal of College property, records or other assets from the premises;
- Unauthorized use or destruction of College property, records or other assets;
- Taking information and using it or providing the information that would lead to identity theft;
- Use of College property and resources for personal activities;
- Knowledge that an applicant for Federal Student Aid may have engaged in fraud or criminal misconduct in connection with their application;
- A financial conflict of interest when an employee or officer initiates, influences, authorizes or approves a business decision that results in a financial benefit to the employee or officer; to a relative of the employee/officer, a business associate or friend or a business or investment in which an employee/officer is affiliated;
- Violation of a federal, state or local law; and
- Violation of rules and regulations.

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3. **INVESTIGATION** - The HCC Compliance Officer will conduct an investigation and may recommend corrective actions, where applicable.

4. **INTERNAL CONTROLS** – All College departments will maintain proper internal controls which may be outlined in departmental procedures. Internal controls, which will vary depending on a department, will include, but are not limited to ensuring that:
 - Adequate separation of duties (more than one (1) employee is involved in key tasks),
 - Financial transactions are properly authorized and approved,
 - Reports of financial activity are periodically reviewed for completeness and accuracy, and
 - Official personnel actions and employee compensation properly authorized and approved, and
 - Assets are physically secured.

History:
New