

ADMINISTRATIVE RULES

Title: FRAUD AND DISHONEST ACTIVITY	Identification: 6HX-10-6.17
	Page: 1 of 1
	Effective Date May 27, 2015
Authority: SBE 6A-14.0261 FS 1001.64, 1001.65	Signature/Approval: Dr. Ken Atwater

PURPOSE

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

RULE

Hillsborough Community College (HCC) is committed to the highest standards of moral and ethical behavior. Acts by individuals involving fraudulent, unethical and dishonest behavior can erode the public's trust and confidence in the College as well as be costly to the institution. The College has no tolerance for dishonest, unethical or fraudulent activities and will implement measures to prevent and detect these activities. Should an incident occur, the College will conduct an investigation and ensure protection to individuals who report such violations. It is a violation of this policy for anyone to retaliate against another for reporting, in good faith, allegations of wrongdoing or participating in the investigation.

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. Fraud can be committed through many methods, which include but are 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; and
- Knowledge that an applicant for Federal Student Aid may have engaged in fraud or criminal misconduct in connection with their application.

College departments will maintain proper internal controls that will provide for the security and accountability of their resources. Such controls include, but are not limited to ensuring that:

- incompatible duties are properly separated,
- financial transactions are properly authorized and approved,
- reports of financial activity are periodically reviewed for completeness and accuracy,

ADMINISTRATIVE RULES

Identification: 6HX-10-6.17	Page: 2 of 2	Effective Date: May 27, 2015
---------------------------------------	------------------------	--

- official personnel actions and employee time and leave is properly authorized and approved,
- assets are physically secured,
- computer passwords are protected and not shared,
- confidential and sensitive information is protected from unauthorized access, and
- employees are effectively supervised.

In addition, all employees should be aware of the risks and exposures in their area of responsibility and should take appropriate steps to help prevent fraudulent, unethical and other dishonest actions.

Employees are required to report unethical and dishonest activity to their supervisor or the College's Compliance Officer. Failure to do so may result in disciplinary action. Employees who knowingly make false allegations may be subject to disciplinary action up to and including dismissal. Allegations that are investigated and deemed unsubstantiated are not necessarily indicative of false allegations.

Employees who have participated in fraudulent, unethical or dishonest acts will be subject to disciplinary action in accordance with any applicable collective bargaining agreement, and College rules and procedures. Such determination must be made with the consultation of the Office of Human Resources. The College may also pursue legal action against employees who are found to have participated in unlawful acts.

History: New