

# Fraud, Waste, and Abuse Reporting

Section: Auditing

Number:

Title: Fraud, Waste & Abuse Reporting

10.100

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### POLICY

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#### **.100 POLICY STATEMENT**

This policy summarizes the [Fraud, Waste, and Abuse Reporting Internal Management Directive \(IMD\)](#), reviewed with the Finance and Administration Committee and subsequently approved by the Chancellor on December 20, 2012.

This policy sets forth guidelines for reporting known or suspected fraud, waste, and abuse within the Oregon University System (OUS).

#### **.110 POLICY RATIONALE**

The OUS has a stewardship responsibility over all resources entrusted to it.

#### **.120 AUTHORITY**

- [Fraud, Waste, and Abuse Reporting Internal Management Directive, approved by the Chancellor on 12/20/12](#)
- [ORS 244, Government Ethics](#)
- [ORS 297, Audits of Public Funds and Financial Records](#)
- [ORS 351, Higher Education Generally](#)
- [ORS 659, Miscellaneous Prohibitions Relating to Employment and Discrimination](#)

### **.130 APPROVAL AND EFFECTIVE DATE OF POLICY**

This policy summarizes the [Fraud, Waste, and Abuse Reporting Internal Management Directive \(IMD\)](#), reviewed with the Finance and Administration Committee and subsequently approved by the Chancellor on December 20, 2012.

This policy sets forth guidelines for reporting known or suspected fraud, waste, and abuse within the Oregon University System (OUS).

### **.140 KNOWLEDGE OF THIS POLICY**

All Oregon University System employees should be knowledgeable of this policy.

### **.150 DEFINITIONS**

**Suspected fraud, waste, or abuse** is a reasonable belief or actual knowledge that fraud, waste, and/or abuse is occurring or has occurred. Concerns may include but are not limited to the following functional categories:

- **Academic & Student Affairs**
- **Accounting & Financial**
- **Athletics**
- **Human Resources**
- **Information Technology**
- **Research**
- **Risk and Safety**
- **University Health Centers**
- **Other**

**Campus management and the Chancellor's Office** includes the chancellor, vice chancellors, presidents, vice presidents, provosts, vice provosts, deans, directors, and division/department heads, as well as other managers authorized to determine and assign duties to university employees.

### **.160 RESPONSIBILITIES**

All employees of the Oregon University System shall report known or suspected instances of fraud, waste, and/or abuse. Matters can be reported to campus management, the OUS Internal Audit Division (IAD), or through the OUS hotline. Campus managers who receive notice of

suspected or known fraud, waste, and/or abuse are required by this policy to report such matters to the IAD. When employees do not feel comfortable discussing these matters directly with the IAD or campus management, reporting can be made through the OUS hotline:

**OUS Hotline:** 1.888.304.7810 or

<http://secure.ethicspoint.com/domain/media/en/gui/23072/index.html>

OUS contracted with EthicsPoint, an independent, third-party vendor, to provide this confidential and anonymous telephone and Internet system for reporting concerns. EthicsPoint reports concerns received on the hotline to IAD, who coordinates investigation efforts of reported concerns in conjunction with necessary campus and external parties as deemed appropriate.

Employees who identify themselves and make a good faith report of suspected fraud, waste, or abuse are protected from retaliation, in accordance with [ORS 659](#). The OUS will maintain confidentiality for employees reporting suspected irregularities, misconduct, safety issues, or other concerns to the extent possible under the law.

In accordance with [ORS 297](#), the Secretary of State Audits Division (<http://www.sos.state.or.us/audits/>) is notified of all complaints and confirmed losses that are in excess of \$100.

## **.690 CONTACT INFORMATION**

Direct questions about this policy to the following office:

Oregon University System Internal Audit Division

Phone: (541) 737-2193

<http://www.ous.edu/dept/intaudit/>

## **.695 HISTORY**

11/07/08 – Financial Irregularities Policy adopted by the Oregon State Board of Higher Education, Meeting #818

03/23/09 – Financial Irregularities Policy approved for Fiscal Policy Manual

12/20/12 – Fraud, Waste, Abuse Reporting IMD approved by the Chancellor

1/11/13 – Financial Irregularities Policy repealed by the Oregon State Board of Higher Education, Meeting #862

2/20/13 – Fraud, Waste, and Abuse Reporting IMD approved for Fiscal Policy Manual

*Policy Last Updated: 2/20/13*

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## **APPENDIX**

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## **.700 OUS HOTLINE**

**OUS Hotline:** 1.888.304.7810 or

<https://secure.ethicspoint.com/domain/media/en/gui/23072/index.html>

## **.995 HISTORY**

Posted 02/20/2013