



Fraud Prevention and Mitigation/University Responsibility and Response # 140.110

INITIAL EFFECTIVE DATE: November 18, 2009	LAST REVISION DATE: April 8, 2021	RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT Office of Compliance & Integrity
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POLICY STATEMENT

I. Policy

This policy applies to any fraud, suspected fraud, or other improper behavior involving students, employees, or trustees, as well as vendors, consultants, contractors, outside agencies, and any other parties with a relationship with Florida International University or its personnel.

Management is responsible for the detection and prevention of fraud, misappropriations, and other improper behavior that involves a willful or deliberate act or omission with the intention of obtaining unauthorized benefits, services or something of value through unethical or unlawful means. Management is also responsible for creating a responsible environment to prevent improper behavior by displaying the proper attitude toward complying with applicable laws, University regulations and policies and by maintaining proper internal controls that will provide for the accountability and safeguarding of resources. Any investigative activity required will be conducted without regard to the suspected wrongdoer’s length of service, position/title, or relationship with the University.

All employees of Florida International University should be familiar with the types of improprieties that might occur within their areas of responsibility, and be alert for any indications of irregularity. Any University employee who has knowledge of such activity shall immediately notify his or her supervisor, the Office of the Internal Audit, the Office of the General Counsel, the Office of University Compliance & Integrity or the Division of Human Resources.

Suspected fraud, waste, abuse or other improper behavior may also be reported anonymously through the University’s Ethical Panther reporting system, or the State of Florida’s Get Lean hotline. In order to access the Ethical Panther reporting system, the individual may go directly to the reporting system at via the link provided on the



University's Web site "home page" at <http://www.fiu.edu> or the University Compliance Office Web site at <https://compliance.fiu.edu/hotline>. In order to access the State of Florida's Get Lean hotline, the individual may call the hotline directly at 1-800-GET LEAN.

II. Investigation Responsibilities

Management, in consultation with the Office of Internal Audit, Office of the General Counsel, and the University Police Department, has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. In those instances in which the matters which must come under investigation involve more than one University operation or function (such as, for example, a matter involving alleged employee misconduct, research misconduct, and financial improprieties), the University Compliance Officer is responsible for acting as a liaison between all areas and ensuring that the facts are parceled out to the appropriate University representative for investigation in a timely and efficient manner. Research misconduct allegations shall be handled in accordance with the University's policy on Research Misconduct. Similarly, misconduct involving students shall be handled in accordance with the applicable disciplinary process for such student.

If an investigation substantiates that fraudulent activities have occurred, the senior area administrator shall take appropriate action in consultation with the Office of Internal Audit, Office of the General Counsel, Office of University Compliance & Integrity, the University Police Department and the Office of the Provost or Division of Human Resources, as appropriate. The conduct of the investigation shall be carried out by utilizing whatever internal and/or external resources are considered necessary.

Decisions to prosecute or refer the findings of the investigation to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in consultation with the Office of Internal Audit, Office of the General Counsel, the Office of University Compliance & Integrity and the University Police Department. If suspected fraud or other wrongdoing involves programs funded in whole or in part with state, federal or private funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply. It is the policy of Florida International University to fully comply with all additional reporting disclosure and other requirements pertaining to suspected acts of fraud as described in federal and state contract and award documents or pursuant to applicable regulation.

III. Actions

Employees determined to have participated in fraudulent, unethical or dishonest acts will be subject to disciplinary action in accordance with University policies and regulations and in accordance with any applicable collective bargaining agreements. Decisions regarding demotion, suspension or termination will be made in consultation with the Office of the

General Counsel and the Office of the Provost or the Division of Human Resources, as appropriate. In the case of students, referral shall be made to the appropriate disciplinary process for such student. Criminal, civil and/or other administrative actions may also be taken against any person or entity who is found to have participated in unlawful acts or who knowingly withheld information that would have revealed fraudulent or other improper activities. Such decisions will be made in consultation with the Office of the General Counsel or the University Police Department.

IV. Confidentiality and Whistleblower Protections

Any employee who suspects dishonest or fraudulent activity shall notify his or her supervisor, the Office of Internal Audit, the Office of University Compliance & Integrity, the Office of the General Counsel or the Division of Human Resources, immediately. The University will treat all information received confidentially to the extent permitted under applicable law. Employees should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act. To the extent permitted by law, investigation results will not be disclosed or discussed with anyone other than those individuals who have a legitimate need to know. An employee or other person who lawfully, appropriately, and in good faith reports suspected fraud or other improper behavior or activity shall not suffer discharge, demotion, suspension, threats or harassment or be discriminated against in any other way because of such employee's lawful actions in providing information or assistance to an investigation into fraudulent or other activity. Under Section 112.3187, Florida Statutes (Whistle-blower's Act), an employee who, in good faith, reports wrongful activity is protected against retaliation for making such a report. Regardless of whether or not the provisions of the Whistle-blower's Act are satisfied, 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 of such.

VI. Reporting Procedures

Care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or accidentally alerting suspected individuals that an investigation is under way. An employee who discovers or suspects fraudulent activity shall contact his or her supervisor, the Office of Internal Audit, the Office of the General Counsel, the Office of University Compliance & Integrity or the Division of Human Resources immediately. The employee or other complainant may choose to report anonymously by reporting the fraudulent activity through the University's Ethical Panther Reporting System, or through the State of Florida's Get Lean hotline. The employee or other complainant may remain anonymous to the extent permitted by applicable law. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Office of the General Counsel. The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Office of General Counsel or other authorized University official.

V. Authority for Investigation of Suspected Fraud

Those individuals assigned to investigate suspected fraud as set forth in this policy will have:

1. Free and unrestricted access to all relevant University records and premises; and
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, computers and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations. The foregoing is not intended to override applicable policies or contracts pertaining to student housing or other legally required standards of due process.

SCOPE

This policy is intended to communicate a “zero tolerance” for fraudulent, unethical and other dishonest activities; institute preventive measures designed to deter these activities and/or make them easier to detect and prevent; and provide for the reporting and investigation of such activities, including protecting persons, to the extent legally permitted, who report such violations.

REASON FOR POLICY

Florida International University, under the governance of its Board of Trustees, is committed to the highest standards of moral, professional and ethical behavior. The Code of Ethics for Public Officers and Employees, Part III, Chapter 112, Florida Statutes, and University regulations and policies, articulate standards of behavior and requirements for the disclosure of fraudulent and other improper activities. Breaches of these standards, especially acts involving fraudulent behavior, are costly financially and erode the public trust and confidence in the University. Such breaches also impair the University’s reputation for operating with efficiency as good custodians of public and private funds. Therefore, it is important to establish a formal fraud policy in order to help prevent, mitigate and detect incidents of fraud and other improper behavior.



DEFINITIONS	
TERM	DEFINITIONS
Fraud	defined as the intentional, false representation or concealment of a material fact.
The terms fraud, impropriety, misappropriation, and fiscal wrongdoings refer to, but are not limited to:	<ol style="list-style-type: none"> 1. Any dishonest or fraudulent act in the course of performing University functions; 2. Forgery or alteration of any document or account belonging to Florida International University; 3. Destruction, alteration, mutilation, concealment, covering up, falsification or making of a false entry in any record, document or tangible object with the intent to impede, obstruct or influence any investigation by the University or by any state, federal or administrative agency; 4. The deliberate destruction, alteration or concealment of any records used in the conduct of an audit; 5. Forgery or alteration of a check, bank draft, or any other University or University-related document; 6. Misappropriation of funds, securities, supplies, equipment, or other assets of Florida International University; 7. Impropriety in the handling or reporting of University or University-related money or financial transactions; 8. Deliberately and inappropriately disclosing University or University-related confidential or proprietary information to outside parties; 9. Accepting or seeking gifts or any other items of value from contractors, vendors, or persons providing goods or services to Florida International University where it is understood that such gifts or items are intended to influence the judgment or official action of the University employee; 10. Unauthorized destruction, removal or inappropriate use of records, furniture, fixtures, equipment and other University property; 11. Improperly influencing or attempting to influence the conduct of any audit of University finances, operations or accounts; 12. Improperly taking information, using it or providing information that would lead to identity theft; and 13. Any similar or related inappropriate conduct.
Research Misconduct	in accordance with the University’s policy on Research Misconduct, means the “fabrication, falsification, or plagiarism in proposing, performing, or reviewing research, or in reporting research results. Research misconduct does not include honest error or differences of opinion.



ROLES AND RESPONSIBILITIES

Management is responsible for the detection and prevention of fraud, misappropriations, and other improper behavior that involves a willful or deliberate act or omission with the intention of obtaining unauthorized benefits, services or something of value through unethical or unlawful means.

All employees of Florida International University should be familiar with the types of improprieties that might occur within their areas of responsibility, and be alert for any indications of irregularity.

Additionally, refer to Section II. Investigation Responsibilities in the Policy Statement above.

RELATED RESOURCES

Code of Ethics for Public Officers and Employees, Part III, Chapter 112, Florida Statutes
Florida International University Ethics in Purchasing and Gift Policy (Policy No. 140.105) Florida International University
Regulation No. FIU-2201 Purchasing
Florida International University Office of Internal Audit Policy & Charter (Policy No. 125.205)

CONTACTS

Responsible University Division/Department

Office of Finance & Administration
Florida International University

Responsible Administrative Oversight

Office of University Compliance & Integrity
Florida International University
11200 S.W. Eighth Street - PC 520 Miami, Florida 33199
Telephone Number: (305) 348-2216

HISTORY

Initial Effective Date: November 18, 2009

Review Dates (*review performed, no updates*): N/A

Revision Dates (*updates made to document*): February 1, 2015; April 8, 2021 (updated to new template only)



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November 18, 2009	January 25, 2021	Office of Compliance & Integrity

PROCEDURE STATEMENT

It is the Office of Internal Audit’s duty per official University Policy (See Policy Number 125.205) to “investigate allegations of financial fraud, waste, abuse, wrongdoing, and any whistleblower complaints.”

All FIU employees, faculty, students, volunteers, consultants, contractors, vendors, outside agencies, and any other individuals or entities who have a relationship with Florida International University are advised that there are two means available for reporting on an anonymous basis instances of known or suspected fraud, unethical or other improper activity or behavior:

- (1) Access to the University’s Ethical Panther reporting system is available via the link provided through the University’s Web site “home page” <http://www.fiu.edu> or via the University Compliance Office Web site at <https://compliance.fiu.edu/hotline>.

Access to the State of Florida’s Get Lean hotline is available by calling 1-800-GET LEAN.