



**Number:** UWF/REG-5.040  
**Title:** Fraud Prevention and Detection  
**Responsible**  
**Department:** Division of Finance and Administration

## **I. General Statement:**

This Regulation applies to all members of the University of West Florida (UWF) community, including trustees, employees, entities contracting with or doing business with UWF, vendors, volunteers, and students.

The Board of Trustees is committed to creating an organizational culture where risk management structures are established to prevent and detect fraud.

The Board of Trustees has “zero tolerance” for fraudulent activities.

## **II. Definitions:**

“Fraud” is defined as an intentional misrepresentation or concealment of a material fact for the purpose of obtaining a benefit that would not otherwise be received, or inducement of another to act upon the intentional misrepresentation or concealment to his or her detriment.

Examples of fraud include but are not limited to:

1. Forgery or alteration of documents such as checks, time-sheets, contracts, purchase orders, budgets, and PCard receipts.
2. Misrepresentation of information on documents.
3. Misappropriation of funds, supplies, or any other University asset.
4. Theft, disappearance, or unauthorized destruction of any University asset.
5. Improprieties in the handling or reporting of money or financial transactions.
6. Authorization or receiving payment for goods not received or services not performed.
7. Authorizing or receiving payment for hours not worked.

8. Using personal identifying information in a manner that leads to identity theft.

### **III. Responsibility:**

The Division of Finance and Administration is responsible for designing and overseeing the UWF anti-fraud framework and strategies. This framework includes a commitment to a culture that discourages fraud, periodic fraud risk assessments, and design of internal controls to specifically combat fraud. Evaluation of the efficacy of the anti-fraud framework will be reported to the Board of Trustees at least annually with appropriate revisions communicated to the Board of Trustees.

### **IV. Reporting**

A variety of mechanisms exist for reporting suspected fraud, including:

1. Submitting a complaint to your supervisor;
2. Submitting an anonymous complaint via the UWF Integrity Helpline ([uwf.ethicspoint.com](http://uwf.ethicspoint.com));
3. Submitting a complaint by telephone, email, or in person with Internal Auditing & Management Consulting (850.474.2636, [uwf.edu/iamc](http://uwf.edu/iamc), Building 20W/Room 158); and
4. Submitting a complaint to the Office of the Governor or the Board of Governors via their respective Offices of Inspector General.

Anyone reporting an irregularity that is detected or suspected must act in good faith and have reasonable grounds for believing the information provided. A person who reports in good faith actual or suspected fraud or who participates in an investigation of possible fraud shall not be subject to retaliation regardless of whether the report of fraud is substantiated. Allegations made maliciously or with knowledge of their falsity will not be tolerated and appropriate disciplinary action will be taken, up to and including termination.

### **V. Manager Responsibility**

Managers are responsible for establishing controls that serve to prevent or detect fraud and ensuring compliance with these procedures. All persons in the campus community have a duty to report suspected fraudulent activities.

### **VI. Response**

Actions that may be taken in response to fraudulent behavior include:

1. Disciplinary action;
2. Recovery of assets and losses;

3. Referral to and coordination with law enforcement; and
4. Review of internal controls and remediation of deficiencies found therein.

## **VII. Internal Auditing and Management Consulting (IAMC) Office**

- A. The Board of Trustees designates the Internal Auditing and Management Consulting (“IAMC”) as the official contact for reporting and investigating suspected fraudulent or wrongful acts and misconduct. University policies will be promulgated to implement this process.
- B. IAMC shall timely notify the Board of Trustees, university executive management, and the Board of Governors through the Office of Inspector General and Director of Compliance (“OIGC”) as appropriate concerning any significant and credible allegations of fraud and any investigative outcomes. “Significant and credible allegations” of fraud are those allegations as defined in Board of Governors Regulation 4.001.
- C. IAMC shall timely notify the Board of Governors, through the OIGC, of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, and other abuses made against the President of the University or a member of the Board of Trustees. Such allegations will be handled as follows:
  1. The Chair of the Board (or the Chair of the Audit and Compliance Committee if the allegations involve the Board Chair), in consultation with the Chair of the Board of Governors, shall review the matter and may ask the OIGC to conduct a preliminary inquiry, per section 10.2.a of the BOG OIGC charter. If it is determined that an investigation is warranted, the investigation shall take one of the following forms:
    - a. The Board will hire an independent outside firm to investigate with OIGC guidance and monitoring, or
    - b. The OIGC will perform the investigation.
  2. After such investigation, the report shall be submitted to the subject, who shall have twenty (20) working days from the date of the report to submit a written response. The subject’s response and the investigator’s rebuttal to the response, if any, shall be included in the final report, which shall be presented to the Chair of the Board and the Board of Governor’s Audit and Compliance Committee.

## **VIII. Complaints Against Chief Audit Executive or Chief Compliance Officer**

If any allegation of fraud, waste, mismanagement, misconduct, or other abuses is made against the chief audit executive or chief compliance officer, the Office of General Counsel will serve as the official contact for reporting and investigating such suspected fraudulent or wrongful acts and

misconduct. If such allegation is significant and credible, the Office of General Counsel will timely notify the Board of Governors, through the OIGC. The investigation will then be handled as described in Section VII above.

## **IX. Review**

This regulation shall be reviewed at least every five years for currency and consistency with applicable Board of Governors and UWF regulations.

**Effective Date:** September 15, 2022

**Authority:** BOG Reg. 4.001

**History:** New 3/23/2017; Revised September 15, 2022

**Last review:** September 15, 2022