

Issued: July 13, 2017

Responsible Official: President

Responsible Office: Internal Audit

POLICIES

Policy Statement

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The University of Memphis is committed to the responsible stewardship of our resources and encourages any individual who is aware of or suspects acts of fraud, waste, or abuse of University resources to report such acts. The University does not tolerate fraudulent or other dishonest behavior and will take appropriate action upon receiving such reports.

Purpose

To explain the procedure for employees, students, and others who wish to report known or suspected acts of fraud, waste, or abuse of University resources, and to describe the University's procedure for responding to such reports. This policy applies to known or suspected acts of fraud, waste, or abuse that have an actual or potential effect on one or more functional or operational aspects of the University, or on the University as a whole.

Definitions

Fraud

Fraud— An intentional deception that violates a law or the public trust for personal benefit or the benefit of others.

Waste

Waste – Behavior involving the extravagant, careless, or needless use of government funds, property, and/or personnel.

Abuse

Abuse – Behavior involving the use of government funds or property that a prudent person would not consider reasonable and necessary business practice given the facts and circumstances.

Definitions are from the Office of the Tennessee Comptroller of the Treasury.

Procedures

When to Report Fraud, Waste, or Abuse

University officers, staff, and faculty with a reasonable basis for believing fraud or other wrongful acts have occurred are responsible for reporting such incidents. Students and other interested citizens are strongly encouraged to report known or suspected acts of fraud, waste, or abuse.

It is not necessary to have proof of wrongdoing at the time of reporting dishonest or suspicious activity; however, anyone reporting such activity must have reasonable grounds for doing so.

How to Report Fraud, Waste, or Abuse

Several options are available for reporting known or suspected fraud, waste, or abuse. Concerns may be reported as follows:

- To a supervisor or department head
- To a university official
- To the Internal Audit Department at (901) 678-2125 or uom_audit@memphis.edu
- An online reporting form is at this link: [REPORT](#)

Reports may be made anonymously to Internal Audit.

If you are a supervisor, department head, or university official and you receive a report of a known or suspected fraud from any party, contact Internal Audit at (901) 678-2125 or uom_audit@memphis.edu for further assistance.

Investigations

Internal Audit takes all reports of fraud, waste, or abuse seriously. All such reports will be reviewed carefully to determine whether an Internal Audit investigation is appropriate,

and/or the nature and extent of the investigation required. Depending on the situation, Internal Audit may consult with other University departments, including the Office of Legal Counsel and Human Resources, or others depending on the circumstances.

Investigations generally have the objectives of determining the facts, maintaining confidentiality, determining responsibility, and recommending corrective actions. Internal Audit will determine the best way to gather the information necessary to meet these objectives. It is the duty of all individuals to cooperate fully with those performing an investigation pursuant to this policy. University officers, staff, or faculty who intentionally impede an investigation may be subject to adverse employment action.

Any actual or alleged reports of criminal activity will be referred to the appropriate law enforcement agency for investigation. Internal Audit does not perform investigations of criminal acts but may provide support or assistance if requested by the law enforcement agency.

The Office of the Tennessee Comptroller of the Treasury (State Audit Division) will receive notice of all reports of fraud, waste and abuse and may request additional information and may also elect to conduct an investigation.

Internal Audit has reporting responsibility to the Board Audit Committee. This relationship provides Internal Audit with the independence and objectivity necessary to investigate and report matters involving any level of administration at the University without regard to length of service, job title, or relationship to the University.

Individuals found to have participated in fraud or other wrongful acts will be subject to disciplinary action, up to and including prosecution and termination of employment, if appropriate. Decisions involving any disciplinary action are not made by Internal Audit and will be handled by the appropriate level of University Management with advice from Human Resources and the Office of Legal Counsel.

Protection Under State Law As Internal Audit investigates allegations of fraud or wrongful acts, the reporting individual's confidentiality is protected under *Tennessee Code Annotated* Title 10, Chapter 7. To protect confidentiality, investigation reports to management and Internal

Audit files are not subject to public disclosure and are not available for disclosure to employees but may be obtained through the subpoena process pursuant to any civil or criminal legal actions. Also, state law prohibits discrimination or retaliation of any kind against employees for reporting allegations of fraud, waste or abuse.

FAQs

What types of misconduct are not included in this policy?

Dishonest acts or misconduct outside the scope of this policy would include academic misconduct, discrimination, sexual misconduct, safety or environmental hazards. These matters should most likely be referred to other departments, and may be addressed by other University policies. However, Internal Audit can be contacted if guidance is needed to determine if an action might constitute fraud as defined in this policy or if assistance is needed for reporting other matters to the appropriate area within the University.

Academic misconduct should be reported to the Office of Student Conduct (Student Affairs) at Email:
studentconduct@memphis.edu

Phone: (901) 678-2298.

Discrimination, sexual misconduct and Title IX matters should be reported to the Office of Institutional Equity at Email:
oiie@memphis.edu

Phone: (901) 678-2713.

Safety and environmental hazards should be reported to The Environmental Health and Safety Office:

Phone: (901) 678-5700.

[Click to anonymously report a safety hazard.](#)

Whom do I contact with further questions?

Contact the Chief Audit Executive at (901) 678-2125 or uom_audit@memphis.edu if you have further questions.

Revision Dates

UM1640 -- revised with previous revision date July 19, 2017
UM1640 -- revised July 13, 2017
UM1640 -- revised July 7, 2016
UM1640 -- issued January 7, 2011
GE2014 supercedes UM1640

Subject Areas:

Academic	Finance	General	Human Resources	Information Technology	Research	Student Affairs
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