

State law requires that the University provide a means by which students, employees, or others may report suspected or known fraud, waste or abuse. In addition, the University is committed to the responsible stewardship of our resources.

Whether you are part of management, an employee, a student, or an interested citizen, we encourage you to report known or suspected fraud, waste or abuse by employees, outside contractors, or vendors.

Anyone wishing to make a complaint of discrimination, harassment, sexual misconduct or retaliation contact the **Office of Institutional Equity**. Email: [oiememphis.edu](mailto:oiememphis.edu)  
Phone: **901.678.2713**. An online reporting form is at [memphis.edu/oiememphis.edu](http://memphis.edu/oiememphis.edu).

#### PROTECTION UNDER STATE LAW

As Internal Audit investigates allegations of fraud, waste or abuse, the reporting individual's confidentiality is protected under *Tennessee Code Annotated* Title 10, Chapter 7 unless subject to court action requiring disclosure. If there is a separate legal obligation to investigate the complaint (e.g., complaints of illegal harassment or discrimination), the University cannot guarantee anonymity or complete confidentiality as other outside agencies could be involved. State law prohibits discrimination or retaliation of any kind against employees who report, in good faith, allegations of fraud, waste or abuse.

## Reporting Fraud Waste and Abuse

### Office of Internal Audit and Consulting

Phone 901.678.2125

URL [memphis.edu/audit](http://memphis.edu/audit)

Email: [uom\\_audit@memphis.edu](mailto:uom_audit@memphis.edu)

#### REPORTING RESPONSIBILITY

Internal Audit has direct reporting responsibility to the Audit Committee of the University Board. This reporting relationship enables Internal Audit staff to independently and objectively review matters involving any level of administration at the University.



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The University of Memphis is an Equal Opportunity/ Affirmative Action University. It is committed to education of a non-racially identifiable student body



Internal Audit and Consulting  
Reporting Fraud, Waste and Abuse



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## INVESTIGATIONS

When Internal Audit receives allegations of dishonesty or other irregularity by an employee, outside contractor, or vendor, the Internal Audit Office is required to conduct an investigation. Internal Audit will refer allegations of criminal acts to the appropriate law enforcement agency.

Supervisors should **not** attempt to conduct investigations nor alert suspected employees of an impending investigation.

In an investigation, objectives include verifying the facts, maintaining objectivity and confidentiality, determining responsibility, and recommending corrective actions to help ensure that similar actions do not occur in the future.

## ACTIONS TO REPORT

Examples of activities that should be reported:

- Theft or misappropriation of funds, supplies, property, or other institutional resources
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Falsification of reports to management or external agencies
- Pursuit of a benefit or advantage that could be a conflict of interest
- Authorization or receipt of compensation for hours not worked



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Office of Internal Audit and Consulting

## REPORTING OPTIONS

Several options are available to all employees, students and others for reporting known or suspected fraud, waste or abuse.

You may report your concerns:

- To your supervisor or an official of the University of Memphis.
- University of Memphis Internal Audit at **(901) 678-2125** or by email at [uom\\_audit@memphis.edu](mailto:uom_audit@memphis.edu)

or online at:

[www.memphis.edu/audit/forms/fraudreportform.htm](http://www.memphis.edu/audit/forms/fraudreportform.htm)

State Comptroller's Toll-Free Hotline: **1-800-232-5454**

Website: <https://www.comptroller.tn.gov/hotline>

The report may be made anonymously.

For additional information, see University of Memphis policy GE2014.

[Reporting Fraud, Waste, or Abuse of University Resources](#)

[memphis.policytech.com/docview/?docid=461&public=true](http://memphis.policytech.com/docview/?docid=461&public=true)

### BE REASONABLY CERTAIN!

Before making allegations of fraud, waste or abuse, be reasonably certain of any claims. Such allegations could seriously and negatively impact the accused individual's life and adversely affect the working environment of the department.

## PREVENTING FRAUD, WASTE OR ABUSE

Management of an institution is responsible for establishing and implementing systems and procedures to prevent and detect fraud, waste and abuse.

The basic elements of a proper control system include:

- Creating a culture of honesty and high ethics
- Evaluating risks and implementing processes, procedures and controls to prevent, deter and detect fraud, waste and abuse
- Developing an appropriate oversight process

Management at all levels should review the information that is available from the American Institute of Certified Public Accountants in the document, *Consideration of Fraud in a Financial Statement Audit (AU319)*. The document can be found on our website at: [www.memphis.edu/audit/resources.php](http://www.memphis.edu/audit/resources.php)

Please contact the Office of Internal Audit and Consulting if you need assistance in reviewing risks, processes, procedures or controls, or in providing internal control training at (901) 678-2125.