

## **Policy Against Fraudulent or Other Dishonest Acts**

**February 25, 2002**

**SUBJECT:** Policy Against Fraudulent or Other Dishonest Acts

**AUTHORITY:** Sections 229.0081, 229.0082, and Part III, Chapter 112, Florida Statutes

**Policy/Purpose:** To guard against all fraudulent or other dishonest acts

**Responsibility** - All employees of the University of Florida are to observe the provisions of the Code of Ethics for Public Officers and Employees, [Part III of Chapter 112](#), F.S., and the University's policy against fraudulent and other dishonest acts. Generally, employees abide by laws and regulation; however, incidents of fraudulent or other dishonest acts may occur. Administrators at all levels of management should set the appropriate tone by displaying the proper attitude toward complying with laws, rules, and regulations, and are responsible for establishing and maintaining proper internal controls which will provide for the security and accountability of the resources entrusted to them. In addition, administrators should be cognizant of the risks and exposures inherent in their area of responsibility, and be aware of the symptoms of fraudulent or other dishonest acts, should they occur. In those instances where internal controls need strengthening, the University's Office of Internal Audit may be consulted for assistance on how to enhance those controls.

**Investigation** - The University's Office of Internal Audit has been designated the official contact for reporting suspected fraudulent or other dishonest acts. Employees, with a reasonable basis for believing such acts have occurred, have a responsibility to report it to their supervisor, appropriate administrator, or the Office of Internal Audit. Supervisors and administrators at all levels of management who become aware of suspected fraudulent and dishonest activity, are to respond to the suspected activity in a consistent and appropriate manner and shall report the suspected activity to the Office of Internal Audit. The University's Office of Internal Audit will then determine if an investigation is warranted. If it is determined that an investigation is warranted, the Office of Internal Audit shall be responsible for investigating the suspected fraudulent or dishonest act after consulting with the President, Office of the Vice President and General Counsel, applicable human resources/personnel offices, or other administrators as appropriate. Employees shall not confront the individual being investigated, or initiate investigations on their own, as such actions can compromise any ensuing investigation. In those instances where the Chief Audit Executive's investigation indicates criminal activity, the investigation shall be turned over to the university police or other appropriate law enforcement agency.

During all aspects of any investigation, the constitutional rights of all persons are to be observed. The investigation should be completed expeditiously and in accordance with established procedures. All employees are to cooperate fully with those performing an investigation pursuant to this policy.

**Reporting** - The results of investigations conducted by the Office of Internal Audit shall be communicated, either orally or in writing as determined by the Chief Audit Executive, to the University President and other appropriate persons.

**Action** - Employees found to have participated in fraudulent or dishonest acts will be subject to disciplinary action pursuant to collective bargaining agreements and university rules. Also, criminal or civil actions may be taken against employees who participate in unlawful acts. In those instances where disciplinary action is warranted, the University's Office of Human Resource Services or appropriate academic administrator(s) and the Office of the Vice President and General Counsel shall be consulted prior to taking such actions.

As provided for in [Section 112.3187](#), F.S. (Whistle-blower's Act), individuals who report suspected fraudulent or other dishonest acts, and those cooperating with the ensuing investigation, will be protected from retaliatory action.

Comments or questions may be referred to:  
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