

Reporting Fraud, Waste, or Abuse

State law requires all public institutions of higher education to provide a means by which students, employees, or others may report suspected or known improper or dishonest acts. In addition, DSCC is committed to responsible stewardship of our resources and in maintaining an environment that promotes ethical and honest behavior.

Whether you are part of departmental management, a faculty or staff member, a student, or an interested citizen, we encourage you to report known or suspected dishonest acts by employees, outside contractors, or vendors.

What Should I Report?

Dishonest acts, either known or suspected, should be reported, such as:

- Theft or misappropriation of funds, supplies, property, or other university/college resources
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of data, computer files or networks
- Falsification of reports to management or external agencies
- Pursuit of a benefit or advantage in violation of the college's conflict of interests policy
- Authorization or receipt of compensation for hours not worked
- Improper or wasteful activity
- Misuse of authority for personal gain

Think Before You Speak!

Although proof of an improper activity is not required to report an incident of fraud, waste or abuse, one must have reasonable grounds for suspecting the improper activity. Remember, such allegations could seriously and negatively impact the accused individual's life as well as adversely affect the working environment of the department.

Reporting Options

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

You may report your concerns:

- To your supervisor or department head
- To an official at your campus
- To DSCC Internal Audit (731-286-3237)
- To the Tennessee Board of Regents System-wide Internal Audit office at 615-366-4441 or ReportFraud@tbr.state.tn.us

- To the Tennessee Comptroller of the Treasury's Hotline for Fraud, Waste and Abuse at 1-800-232-5454

A department official or supervisor who receives notice of known or suspected fraud must immediately report the incident to all of the following:

- President
- Vice President for Business and Finance
- Internal Audit Department
- Director of Physical Plant (when safety or security issues are involved)

Investigations

After Internal Audit receives an allegation of an improper activity by an employee, vendor or outside contractor, an investigation is conducted. Objectives of the investigation include verifying the facts, determining responsibility, maintaining objectivity and confidentiality, and recommending corrective actions to help ensure that similar actions do not occur in the future.

Departmental management should not attempt to conduct investigations nor alert suspected employees of an impending investigation.

Student Involvement

Students found to have participated in misconduct or fraudulent acts as defined by this guideline will be subject to disciplinary action pursuant to TBR Policy 3:02:00:01, General Regulations on Student Conduct and Disciplinary Sanctions. The Vice President of the College will be responsible for adhering to applicable due process procedures and

administering appropriate disciplinary action. See http://www.tbr.state.tn.us/policies_guidelines/.

Protection under State Law

All investigations will be conducted in as strict confidence as possible. The identities of persons communicating information or otherwise involved in an investigation of misconduct or fraudulent activity will not be revealed beyond DSCC staff and staff of the TBR Offices of General Counsel, Business and Finance and System-wide Internal Audit unless necessary to comply with reporting requirements, state law or if legal action is taken. Also, state law prohibits discrimination or retaliation of any kind against employees who report allegations of dishonest acts.

Preventing Fraud, Waste and Abuse

DSCC's management is responsible for establishing an environment that prevents fraud, waste and abuse. This includes:

- Maintaining an ethical work environment
- Implementing effective internal control systems
- Performing independent reviews of internal control systems

The college's management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, students, contractors, vendors and others. To do so, management at all levels must behave ethically and communicate to all parties that they are expected to behave ethically. Management must demonstrate through words and actions that unethical behavior will not be tolerated.

College management is also responsible for establishing and implementing internal control systems and procedures to prevent and detect irregularities, including fraud, waste and abuse. Additionally, audits or other independent reviews should be performed on various components of the internal control systems.

Please contact Internal Audit if you need assistance in reviewing risks, processes, procedures or controls, or in providing internal control training.

The logo for the Tennessee Board of Regents System-wide Internal Audit (DSCC) is displayed in a large, light gray, sans-serif font at the bottom left of the page.

Management's Follow-up Responsibility

Once fraud has been reported, the overall resolution should include an assessment of how it occurred, an evaluation of what could prevent recurrences of the same or similar conduct, and implementation of appropriate controls, if needed.

Internal Audit Reporting Responsibility

Internal Audit has reporting responsibility to the Audit Committee of the Tennessee Board of Regents through the Director of System-wide Internal Auditing. This reporting relationship enables them to independently and objectively review matters involving any level of administration at the college.

Conclusion

For more information on fraud prevention, please review the information that is available from the American Institute of Certified Public Accountants in the document Management Antifraud Programs and Controls: Guidance to Help Prevent and Deter Fraud at their website:

<http://www.aicpa.org/download/anti-fraud/SAS-99-Exhibit.pdf>

Report fraud, waste or abuse to:

- Any DSCC official at the campus or your center
- DSCC Internal Audit at 731-286-3237
- TBR Internal Audit at 615-366-4441 or ReportFraud@tbr.state.tn.us
- The Tennessee Comptroller of the Treasury's Hotline for Fraud, Waste and Abuse at 1-800-232-5454

DSCC

Statement of Vision

Dyersburg State Community College will enhance the quality of life in West Tennessee by elevating the region's educational attainment.

About DSCC

Dyersburg State Community College is an open access, learning-centered institution that serves seven counties in West Tennessee. Founded in 1969, DSCC's vision is to enhance the quality of life in West Tennessee by elevating the region's educational attainment. The home campus of DSCC is in Dyersburg, and centers are located in Covington, Trenton and Union City. Approximately 2,500 students are enrolled in Criminal Justice, Nursing and Allied Health, Business and Technology, transfer, and developmental studies programs. DSCC is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award the associate degree. Learning is enhanced by a variety of campus organizations, state of the art technology, service learning opportunities, and sports programs. The college also serves the community by offering a variety of continuing education courses and online degree programs.



Dyersburg State Community College

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Dyersburg State Community College

DSCC

Fraud, Waste Or Abuse



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