Preventing and Reporting Fraud, Waste, or Abuse

Effective Date: January 1, 2014
Policy No: 131
Policy Name: Preventing and Reporting Fraud, Waste, or Abuse
Policy Subject: Defining, preventing, reporting, and investigating fraud, waste, or abuse
Date Revised: January 1, 2014

I. Purpose
This policy establishes fraud, waste, and abuse definitions, prevention methods, and reporting methods and generally describes the related investigations.

II. Review
This policy will be reviewed every four years or whenever circumstances require review, whichever is earlier, by the Director of Internal Audit with recommendations for revision presented to the President.

III. Policy/Procedure

A. Tennessee Tech University hereby adopts Tennessee Board of Regents Policy 4-01-05-50 as may be amended from time to time: https://policies.tbr.edu/policies/preventing-and-reporting-fraud-waste-or-abuse.

B. To report suspected fraud, waste, or abuse at TTU, call 931-372-3045 or access TTU’s Internal Audit Fraud, Waste, and Abuse Form at http://www.tntech.edu/internalaudit/fwaformsubmit/. In addition, complaints may be lodged by contacting the Tennessee Board of Regents at 615-366-4441 or at this site: reportfraud@tbr.edu or by contacting the State Comptroller of the Treasury at 800-232-5454 or at this site: http://www.comptroller.tn.gov/hotline.

C. In accordance with T.C.A. Section 49-14-103, detailed information received pursuant to a report of fraud, waste, or abuse or any on-going investigation shall be considered working papers of the internal auditor and shall be confidential. However, circumstances such as a court order, discovery or subpoena may result in disclosure. Also, if there is a separate, legal obligation to investigate the complaint, such as a complaint of illegal harassment or discrimination, anonymity or complete confidentiality cannot be ensured.

IV. Interpretation
The President or his/her designee has the final authority to interpret the terms of this policy.

V. Citation of authority for policy
Tennessee Code Annotated Section 49-14-103; Tennessee Board of Regents Policy 4-01-05-50 – Preventing and Reporting Fraud, Waste or Abuse