



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 fraud, waste or abuse. In addition, Tennessee Tech University (TTU) is committed to the responsible stewardship of our resources.

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 fraud, waste or abuse by employees, outside contractors, or vendors.

Actions to Report?

Activities such as the following, either known or suspected, should be reported:

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

Be Reasonably Certain!

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

Reporting Options

Several options are available to all TTU employees, students and others for reporting known or suspected fraud, waste or abuse. You may report your concerns:

- To your supervisor or department head
- To an official on campus
- To TTU Internal Audit at **931-372-3045**
- To TTU Internal Audit via the Fraud, Waste or Abuse report form at www.tntech.edu/internalaudit
- To the Tennessee Comptroller's Hotline for Fraud, Waste or Abuse at **1-800-232-5454** or at this site: <http://comptroller.tn.gov/la/LGSfraudReporting.asp> .

If you are a supervisor, department head, or campus official and you receive a report of fraud, waste or abuse, contact Internal Audit at **931-372-3045** for further assistance.

Investigations

When Internal Audit receives allegations of fraud, waste or abuse by an employee, outside contractor, or vendor, they are required to conduct an investigation.

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

In an investigation, objectives may 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.

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 (subject to court action requiring disclosure). If TTU has a separate legal obligation to investigate the complaint (e.g., complaints of illegal harassment or discrimination), TTU cannot guarantee anonymity or complete confidentiality. State law prohibits discrimination or retaliation of any kind against employees who report, in good faith, allegations of fraud, waste or abuse.

Reporting Responsibility

Internal Audit has reporting responsibility to the Audit Committee of the Tennessee Tech Board of Trustees. This reporting relationship enables them to independently and objectively review matters involving any level of administration at TTU.

TTU Policy on Preventing and Reporting Fraud, Waste or Abuse

For additional information, see TTU Policy 131, Preventing and Reporting Fraud, Waste or Abuse and TTU Policy 514, Reporting and Resolution of Institutional Losses.

Preventing Fraud, Waste or Abuse

TTU management is responsible for establishing and implementing systems and procedures to prevent and detect fraud, waste or 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 or abuse
- Developing an appropriate oversight process

Management at all levels of TTU should 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:

www.aicpa.org

Please contact Internal Audit at **931-372-3045** if you need assistance in reviewing risks, processes, procedures or internal controls.

Tennessee Tech does not condone and will not tolerate discrimination against any individual on the basis of race, religion, color, creed, sex, age, national origin, genetic information, disability, veteran status, and any other bases protected by federal and state civil rights law. The Affirmative Action Director has been designated to handle employee discrimination complaints and can be reached at equity@tntech.edu, PO Box 5132, Cookeville, TN, 38505, 931-372-3034. The Title IX Coordinator has been designated to handle student discrimination complaints and can be reached at gholt@tntech.edu, PO Box 5037, Cookeville, TN 38505, 931-372-6062.

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