



## **Procedure 207-04 Reporting Dishonest or Fraudulent Conduct**

**Sponsor: Business and Administrative Services**

### **Purpose**

The purpose of the Reporting Dishonest or Fraudulent Conduct Procedure is to establish the process for investigation of possible fraudulent, dishonest, or misuse of College resources or property. All employees are encouraged to report possible fraudulent or dishonest conduct.

### **Definitions**

None

### **Procedure**

It is the responsibility of employees to report known instances of fraudulent or dishonest conduct, including violations of policy, violation of any law, mismanagement, gross waste of money, or an abuse of authority, forging or alteration of documents, unauthorized alteration or manipulation of computer files, fraudulent financial reporting, or misappropriation or misuse of College resources such as funds, supplies, or other assets.

If fraud or abuse is suspected, the employee can report the situation to the Executive Vice President, the Executive Director of Accounting, the employee's immediate supervisor, or the Executive Director of Human Resources. Anyone who receives a complaint of fraud or abuse is required to immediately turn it over for investigation.

Pursuant to A.R.S. § 38-532, College employees and Board members may not retaliate against an employee who reports an activity which that person believes to be dishonest, fraudulent, or a misuse of public funds. This includes but is not limited to adverse impact on salary or wages or other terms or conditions of employment. Employees who believe they have been retaliated against may file a written complaint with the Executive Director of Human Resources. A proven complaint of retaliation shall result in the initiation of corrective action against the retaliator, up to and including termination.

Employees must be cautious to avoid baseless allegations and should have facts and evidence to support their claims. Anyone who knowingly makes false accusations of alleged wrongful conduct shall be subject to corrective action, up to and including termination, and possible civil monetary penalties.

### **References**

A.R.S. § 38-532

### **Procedure History**

12/06/2017 New and approved by College Council

### **Legal Review**

None