



Reporting Fraud Waste or Abuse



Walters State Community College is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools (1866 Southern Lane, Decatur, Georgia 30033-4097; telephone number 404-679-4501) to award Associate of Arts, Associate of Science and Associate of Applied Science degrees.

Walters State Community College does not discriminate on the basis of race, sex, color, religion, national origin, age, disability or veteran status in provision of educational programs and services or employment opportunities and benefits. This policy extends to both employment by and admission to the college. Walters State does not discriminate on the basis of race, sex or disability in its education programs and activities pursuant to the requirements of Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA) of 1990. Inquiries and charges of violation concerning Title VI, Title IX, Section 504, ADA or the Age Discrimination in Employment Act (ADEA) or any of the other above referenced policies should be directed to the Human Resources Office at Walters State, 500 S. Davy Crockett Pkwy., Morristown, TN 37813-6899. Requests for accommodation of a disability should be directed to the ADA Coordinator at the Office of Services for Individuals with Disabilities at Walters State, 500 S. Davy Crockett Pkwy., Morristown, TN 37813-6899.

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, Walters State Community College 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 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 computer files
- Improper and wasteful activity
- Falsification of reports to management or external agencies
- Pursuit of a benefit or advantage in violation of Walters State's conflict of interests policy
- Authorization or receipt of compensation for hours not worked

Think Before You Speak!

Before making allegations of dishonesty, 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 Walters State employees, students and others for reporting known or suspected dishonest acts.

You may report your concerns:

- To your supervisor or department head
- To an official at your campus (i.e. a senior administrator or president)
- To Walters State's Internal Auditor at 423-585-6794.
- To the Tennessee Board of Regents by email at ReportFraud@tbr.state.tn.us
- To the Tennessee Comptroller's Hotline for Fraud, Waste and Abuse at **1-800-232-5454**

If you are a supervisor, department head, or campus official and you receive a report of a dishonest act, contact the Internal Auditor at 423-585-6794 for further assistance.

Investigations

When Internal Audit receives allegations of dishonesty or other irregularity 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 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 dishonesty, the reporting individual's confidentiality is protected under *Tennessee Code Annotated* Title 10, Chapter 7 (subject to court action requiring disclosure). Also, state law prohibits discrimination or retaliation of any kind against employees who report allegations of dishonest acts.

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 Walters State.

Preventing Fraud, Waste and Abuse

Walters State's management is responsible for establishing and implementing systems and procedures to prevent and detect fraud, waste and 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 and abuse
- Developing an appropriate oversight process

Management at all levels of the college 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: <http://www.aicpa.org/download/antifraud/SAS-99-Exhibit.pdf>

Please contact the Internal Auditor at 423-585-6794 if you need assistance in reviewing risks, processes, procedures or controls, or in providing internal control training.