

**Walters State Community College  
Office of Internal Audit**

**Report Fraud, Waste or Abuse**

Submit Form to Office of Internal Audit  
Mark A. Ortlieb, CPA  
Internal Auditor  
College Center Building Office 216  
Walters State Community College  
500 S Davy Crockett Pkwy  
Morristown, TN 37813-6899  
Phone: 423-585-6794  
Fax: 423-714-2197  
Email: [Mark.Ortlieb@ws.edu](mailto:Mark.Ortlieb@ws.edu)

Reports can be submitted online or by US Mail, by Inter-Office Mail or by email. Reports can be made anonymously and are not tracked in any manner.

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

(For more information, see the WSCC Office of Internal Audit's Brochure "Preventing and reporting Fraud, Waste or Abuse".)

**Nature of your concern** (Please circle all that apply):

1. Theft, misappropriation or misuse of funds, supplies, property or other institutional resources
2. Embezzlement, forgery or alteration of documents
3. Unauthorized alteration or manipulation of computer files
4. Improper and wasteful activity
5. False statements, false certifications, falsification of reports to management or external agencies
6. Conflict of interest, ethics violation, pursuit of a benefit or advantage in violation of the Tennessee Board of Regent's conflicts of interest policy
7. Authorization or receipt of compensation for hours not worked
8. Environmental violations
9. Kickbacks, bribes, extortion
10. Other concern described simply as:  
\_\_\_\_\_

**Details of your concern** (Please print or type.):

1. Who (What individuals are involved and in what category are they? College employee, student, College contractor or other category of \_\_\_\_\_):

**Walters State Community College  
Office of Internal Audit**

---

---

2. What (Describe what happened.):

---

---

3. When (Indicate dates or time period involved.):

---

---

4. Where (Indicate location including the name of the College Department involved.):

---

---

5. Why (Describe what enabled the problem to occur.):

---

---

6. How (Describe how the problem occurred and how you became aware of the problem being reported.):

---

---

Has your concern been reported to any other person or department? (Please answer No or Yes) \_\_\_\_\_

(If "Yes", then to whom and when? \_\_\_\_\_)

**Reporter's Contact Information** (is not required of those who desire to remain anonymous. Reports can be submitted online or by US Mail, by Inter-Office Mail or by email. Reports can be made anonymously and are not tracked in any manner.)

1. Full Name: \_\_\_\_\_

2. Work Address: \_\_\_\_\_

3. Work Phone: \_\_\_\_\_

4. Email: \_\_\_\_\_

**Other individuals who are aware of this problem and could provide corroborating information** (Please list the names and contact information):

1. \_\_\_\_\_

2. \_\_\_\_\_