



PROCEDURE P-6100

DETECTING AND REPORTING FRAUD AND IRREGULARITIES

Procedure Category: Finance and Business Services

Area of Administrative Responsibility: Finance

Effective Date: March 22, 2017

Amendment History: N/A

Contents:

[Summary](#)

[Process](#)

[Form](#)

SUMMARY

The procedures listed below are promulgated to ensure that the College is in full compliance with its Detecting and Reporting Fraud and Irregularities Policy (Policy 6100).

PROCESS

A. Applicability of These Procedures:

These procedures apply to any fraud and irregularities involving Nassau Community College employees, trustees, students, and campus-related entities, as well as vendors, consultants, contractors, funding sources, or any other parties with a relationship to the College.

B. Responsibility:

All members of the College community are expected to promptly report any known or suspected fraud and irregularities.

C. Types of Activities:

For the purpose of these procedures, fraud and irregularities includes activities that are (1) a misappropriation of assets; (2) in violation of or non-compliant with any College, New York State, or federal law, regulation, policy or procedure; (3) economically wasteful; (4) an indication of gross misconduct or incompetency; or (5) an unethical, improper, or dishonest act. Examples of improprieties include, but are not limited to, the following:

1. Theft of any College asset includin

information, (2) initiating an internal investigation of the matter, or (3) referring the matter to an appropriate outside agency, such as law enforcement. Reviews may be conducted individually or jointly by offices represented on the Committee, other appropriate College personnel, or externally, by an independent auditor, consultant, other State or local agencies, or an outside law enforcement agency.

The objectives of the review are to verify the information provided, determine responsibility, identify improvement opportunities, and determine if the matter warrants reporting to the appropriate law enforcement agency. The review process may include interviewing the individual filing the complaint (unless the individual chooses to remain anonymous), other College employees and/or third parties, as appropriate; reviewing documentation submitted with the report; obtaining and reviewing other relevant documentation; and reviewing applicable laws, rules, regulations, and policies. Every effort will be made to maintain confidentiality throughout the investigation to the extent permitted by law. However, full confidentiality cannot be guaranteed.

3. Resolution:

Upon the Committee's completion of its review, a determination will be made as to whether sufficient evidence exists to show a violation of law, regulation, policy or procedure; or that fraud or irregularities may have occurred. The Committee will work with the Office of General Counsel, when appropriate, to take the necessary steps to make a referral to the appropriate Federal, State or local agencies or outside law enforcement agencies. Disciplinary action, if warranted, will be initiated in consultation with the Office of Labor Relations.

The President will be informed of the results of the review and any decisions and recommendations made by the Committee. In addition, any improvement opportunities related to policies, procedures, or control activities that were identified during the review will be shared with appropriate College personnel.

**DETECTING AND REPORTING
FRAUD AND IRREGULARITIES**

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FORM

FORM F-6100 A:

Fraud Incident Report

Prepared By