



## Reporting Fraud, Waste, or Abuse

### **Why should you report fraud?**

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, Volunteer 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 you report?**

Dishonest acts, either known or suspected, should be reported, such as:

- Theft or misappropriation of funds, supplies, property, or other 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 the College's conflict of interest policy.
- Authorization of receipt of compensation for hours not worked.

### **How do you report fraud?**

Several options are available to all Volunteer 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 the College
- To Volunteer State's Office of Internal Audit at 615.230.3790
- To the Tennessee Board of Regents by e-mail at [ReportFraud@tbr.edu](mailto:ReportFraud@tbr.edu)
- To the Tennessee Board of Regents by using the *Contact Us* option at [www.tbr.edu](http://www.tbr.edu)
- To the Tennessee Comptroller's Hotline 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 Internal Audit at ext. 3790 for further assistance.

For additional information, see Volunteer State Policy IV:01:05, *Preventing and Reporting Fraud, Waste, and Abuse*.

### **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.

If there is a separate legal obligation to investigate a complaint (e.g., complaints of illegal harassment or discrimination), the College cannot guarantee anonymity or complete confidentiality.

## **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 Volunteer State Community College.

## **Preventing Fraud, Waste, and Abuse**

Volunteer State 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 the Tennessee Board of Regents, Office of System-wide Internal Audit website ([www.tbr.edu](http://www.tbr.edu)).

Please contact Internal Audit at ext. 3790 if you need assistance in reviewing risks, processes, procedures or controls, or in providing internal control training.

## **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.

***Fraud, waste, and abuse, can seriously deplete Volunteer State's resources. Please show respect for your college and co-workers by practicing honest, conscientious work habits, and reporting any suspicious, dishonest activities.***

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