

The University of Mississippi Fiscal Misconduct

Summary/Purpose: Summary/Purpose: The purpose of this policy is to show the application of any fiscal misconduct or suspected fiscal misconduct, involving not only employees, but also students and individuals or entities doing business with the University.

(Revised 12/2010)

The University of Mississippi is committed to achieving and maintaining the highest standards of moral and ethical behavior in all areas. This policy applies to any fiscal misconduct or suspected fiscal misconduct, involving not only employees, but also students and individuals or entities doing business with the University.

Definition

Any and all fiscal misconduct is included under this policy and includes, but is not limited to, such things as:

Embezzlement, misappropriation or other financial irregularities Forgery,

alteration or falsification of any university document or account

Impropriety in the handling of funds or the reporting of monetary or financial transactions Misappropriation of university resources such as

supplies, equipment, furniture, etc.

Negligence in performing fiscal responsibility, including record keeping, conflict of interest situations, destroying or concealing records, or any similar or related activity. Unauthorized use of university logos or trademarks Misuse of university telephones, faxes, computers, etc.

Unauthorized use of university facilities or resources for personal gain

This policy will be enforced for all employees without any regard to past performance, length of service, title, relationship to other employees or influential external parties, race, religion, sex, age, disability, national origin, or veteran status.

Responsibilities

Administrators at all levels of management are responsible for setting the appropriate tone of intolerance for acts of fiscal misconduct by displaying the proper attitude toward complying with laws, rules, regulations, and policies, including ethics policies. Administrators are further responsible for detecting and preventing misappropriation and other irregularities constituting fiscal misconduct. Each member of the administration should be familiar with the types of improprieties that might occur within his/her area of responsibility, be alert for

any indication of irregularity, and be aware of university policies and procedures and proper internal controls. Any employee or student associated with the University who knows or suspects fiscal misconduct has the responsibility to notify the Office of Internal Audit. Notification can be anonymous if the individual so chooses.

Anonymous notifications must be submitted through the Internal Audit website or some other written form and contain relevant documentation for review. The reporting individual should not contact the suspected individual in an effort to determine facts or demand restitution; should not discuss the situation with anyone outside the University; and should not discuss the situation with anyone inside the University other than Internal Audit personnel.

Internal Audit has the primary responsibility for reviewing allegations of fiscal misconduct. If the review reveals that fiscal misconduct has occurred, Internal Audit will work with appropriate personnel to resolve the situation. All university employees are to cooperate fully with those performing a review pursuant to this policy.

Employees, students and others associated with the University, who in good faith report actual or suspected fiscal misconduct, will be protected by the administration from professional retaliation by those committing the actual or suspected fiscal impropriety. ***All information submitted to Internal Audit will be kept confidential to the extent possible.***

Action

Employees suspected of perpetrating fiscal misconduct may be placed on suspension during the course of the investigation. Employees found to have participated in acts of fiscal misconduct will be subject to disciplinary action, up to and including termination. Human Resources, in appropriate consultation with the Office of the University Attorney, will determine the extent to which disciplinary action is warranted, in accordance with policies and procedures.

If investigation results indicate restitution is appropriate, then restitution of the funds, including costs associated with the investigation when deemed appropriate, will be required. Criminal or civil actions may be taken against employees who participate in unlawful acts.

Students found to have participated in fiscal misconduct will be subject to disciplinary action in accordance with the **University of Mississippi M Book**. Criminal or civil actions may be taken against those who participate in unlawful acts. **See, e.g., MS Code Annotate (1972) Section 31-7-55 for penalties and Section 31-7-57 for individual liability for unlawful expenditures.**

Individuals or entities associated with the University, found to have participated in fiscal misconduct as defined by this policy will be subject to review, with possible consequences including termination of the relationship. Criminal or civil actions may be taken against individuals or entities associated with the University who participate in unlawful acts