

FLORIDA ATLANTIC UNIVERSITY

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additional written comments, schedule a public hearing, withdraw or fyodhe p
regulation in whole or in part after notice, or proceed with adopting the regu
comments must identify the regulation(s) on which you are commenting:

THE PERSON TO BE CONTACTED REGARDING THE REGULA
AMENDMENT IS: Cassandra Rey, Paralegal, Office of the General Counsel, 777 Glade
Boca Raton, Florida, 33431, (561) 297-3007 (phone), (561) 297-2787

Florida Atlantic University

Regulation 7.009 Fraud Prevention and Detection

(1) **Overview.** Florida Atlantic University, under the governance of its Board of Trustees (BOT), is committed to creating an organizational culture where risk management structures are established to prevent and detect fraudulent activities within the University. University Regulations 5.011 (University Ethics), 5.012 (Employee Standards and Disciplinary Procedures), and 7.007 (Process for Complaints of Waste, Fraud or Financial Mismanagement), University Policy 8.2. (Standards of Conduct), as well as Chapter 112, Part 3 of Florida Statutes (The Code of Ethics for Public Officers and Employees) and 10.06 (The Code of Ethics for State and private funds).

(2) **Scope.** This regulation communicates a “zero tolerance” for fraudulent activities; institutes preventive measures and requires that all employees be cognizant of the risks and exposures inherent in their area of responsibility, and be aware of the symptoms and red flags of fraudulent activities, should they occur. Any investigative activity requires the use of appropriate procedures and methods.

- (h) Deliberately and inappropriately disclosing University or University-related confidential or proprietary information to outside parties;
 - (i) Accepting or seeking gifts or any other items of value from contractors, vendors, or persons providing goods or services to the University where it is understood that such gifts or items are intended to influence the judgment or official action of the University employee.
 - (j) Unauthorized destruction, removal or inappropriate use of records, furniture, fixtures, equipment and other University property;
 - (k) Improperly influencing or attempting to improperly influence the conduct of any audit of University finances, operations or accounts;
 - (l) Taking information, using it or providing information that would lead to identity theft; and
 - (m) Any similar or related inappropriate conduct.
- (4) **Anti-Fraud Framework and Strategies.** The University shall adopt anti-fraud framework and strategies, which shall include, but not be limited to: committing to combating fraud by creating an organizational culture and structure conducive to fraud risk management, planning regular fraud risk assessments and assessing risks to determine the University's fraud risk profile, designing and implementing a strategy with specific control activities to mitigate assessed fraud risks and fostering collaboration at all levels to help ensure effective implementation of strategies and control activities; and evaluating outcomes using a risk-based approach and adapting activities to improve fraud risk management.
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and laws and in accordance with University Regulation 7.007. The investigation may utilize internal and/or external resources considered necessary. Individuals assigned to investigate suspected fraud will have free or unrestricted access to all relevant University records and premises. If suspected fraud or other wrongdoing involves programs funded in whole or in part with state, federal or private funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply. In those instances where the investigation by the Inspector General indicates criminal activity, the investigation shall be turned over to the University Police Department.

(8) **Actions.** If an investigation substantiates that fraudulent activity has occurred, the senior area administrator shall take appropriate action in consultation with the Inspector General, Office of the General Counsel, University Police Department and the Provost's Office or Department of Human Resources, as appropriate. Employees determined to have participated in fraudulent activities will be subject to disciplinary action in accordance with University policies and regulations and in accordance with any applicable collective bargaining agreements. Decisions regarding demotion, suspension or termination will be made in consultation with the Office of the General Counsel and the Provost's Office or the Department of Human Resources, as appropriate. Failure to comply by a consultant, vendor, contractor, outside agency, or person doing business with the University or in any other relationship with the University could result in cancellation of the business or other relationship. Criminal, civil and/or other administrative actions may also be taken against any person or entity who are found to have participated in unlawful acts or who knowingly withheld information that would have revealed fraudulent activities. In accordance with Board of Governors (BOG) Regulations 4.001-4.003 and University Regulation 7.007, the Inspector General will keep the BOT and BOG informed of any credible and significant allegations of fraudulent activities within the University.

(9) **Confidentiality and Whistle-blower Protections.** The University will treat all information received pertaining to suspected fraud confidential to the extent permitted by law. Employees should not attempt to personally conduct investigations or interviews/interrogations related to any fraudulent activities. To the extent permitted by law, investigation results will not be disclosed or discussed with anyone other than those individuals who have a legitimate need to know or as otherwise required by applicable law or regulation. An employee or other person who lawfully, appropriately, and in good faith reports suspected fraudulent activities