



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

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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 including, but not limited to money, tangible property, trade secrets or intellectual property;
2. Misappropriation, misapplication, destruction, removal, or concealment of College property;
3. Inappropriate use of computer systems, including hacking and software piracy;
4. Unauthorized disclosure of confidential or proprietary information;
5. Unauthorized disclosure of student educational records, personal information, or medical information;
6. Authorizing or receiving compensation for hours not worked or covered by appropriate and available leave;
7. Fraudulent or otherwise deceptive financial reporting;
8. Credit card and travel expense fraud;
9. Use of staff to perform personal errands, services or tasks;
10. Alteration or falsification of documents;
11. False claims by students, employees, vendors, or others associated with the College; and
12. Bribery, kickbacks, bid rigging, and conflicts of interest.

D. Improprieties Covered Under Other Policies and Procedures:

Improprieties described above that may constitute “fraud or irregularities” within the definition of Policy 6100 may also be covered by other College policies and procedures on specialized topics. Such reported improprieties may still be reported under this policy, but will be addressed and investigated under a different College policy to the extent such other policy exists and is the best mechanism available for addressing the report. Examples of when a report may be addressed under a different College policy include the following:

1. Individual employee grievances and complaints concerning terms and conditions of employment will continue to be reviewed in accordance with applicable human resources policies and collective bargaining agreements.
2. Complaints regarding sexual harassment and unlawful discrimination on the basis of race, color, national origin, religion, age, sex, sexual orientation, disability, veteran or marital status, or other protected class status, should be reported to the Office of Equity, Inclusion and Affirmative Action/Title IX Officer and will be handled in accordance with the applicable complaint procedures.
3. Student grievances should be brought under the applicable student policies and procedures, such as the Code of Conduct, the Grade Grievance Policy, or the Student Complaint Process.

E. Process for Reporting Detected or Suspected Fraud and Irregularities:

All members of the College Community are expected to report any known or suspected fraud or irregularities. Generally, an individual may discuss the concern directly with a

supervisor; however, if the individual is not comfortable speaking with the supervisor, the individual is not satisfied with the supervisor's response, or the individual does not have a supervisor (such as a trustee or student), the individual may report the concern using any of the mechanisms listed below.

Individuals who want to report suspected fraud or irregularities may utilize the following mechanisms to report fraud:

1. Website: <https://nccapps.ncc.edu/forms/ComplaintForm/>
2. Mail: Office of General Counsel, Nassau Community College
One Education Drive, Garden City, NY 11530

Individuals have the option of either providing contact information or reporting the information anonymously. While not required, providing contact information will enable the reviewer to contact the individual to clarify the information being provided. At a minimum, individuals should provide key information such as a description of the incident; individual(s) involved; and financial loss, if any. When requested, the College will make every effort to handle all reports received confidentially, to the extent permitted by law.

F. No Retaliation for Good Faith Reporting of Suspected Fraud or Irregularities:

Consistent with New York State laws, employees or other persons who in good faith report suspected improprieties shall not suffer discharge, demotion, suspension, threats, harassment, discrimination, or other retaliation as a result of making such a good faith report.

G. Process for Reviewing Detected or Suspected Fraud and Irregularities:

1. Initial Review:

The President's designee will review each report made and when sufficient facts and circumstances exist to create a reasonable suspicion that a fraud or irregularity has occurred a Fraud Incident Report will be prepared. The Fraud Incident Report form is attached to this document as Form F-6100 A.

2. Review Process and Determination of Appropriate Action:

Each Fraud Incident Report, as well as any relevant communication received as part of the report, will be reviewed by the College Fraud Committee (hereinafter the "Committee"). The Committee shall include representation from the following offices:

- a. Office of the Comptroller
- b. Office of General Counsel
- c. Office of Labor Relations

The Committee will review each report to determine what action, if any, should be taken. These actions may include (1) contacting the complainant for additional

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.

FORM

FORM F-6100 A:

Fraud Incident Report

Prepared By: _____

Date: _____

1) Description of the incident and individuals involved.

2) Were parties outside the College involved (complete only if known)?

3) How was the incident discovered?

4) When was the incident discovered?

5) If known:

Was there financial loss? Yes No If yes, estimated \$ _____

Are College funds involved? Yes No If yes, specify the source _____

Are College employees involved? Yes No If yes, specify individuals _____

6) Laws, rules, regulations, policies and/or procedures violated (complete only if known).

7) Parties notified at the Campus?

Attach any relevant information concerning the incident.

Required Distribution: President and College Fraud Committee