

Fraud Policy

INTRODUCTION

Southeastern Louisiana University, under the governance of the Board of Supervisors for the University of Louisiana System, is committed to the highest standards of moral and ethical behavior. These standards and the subject of appropriate behavior are outlined in the *Code of Student Conduct* and in various Southeastern and Board policies, which should be observed by all Southeastern students and employees.

The purpose of this Policy is to specifically address fraudulent acts. Fraudulent activity of any kind, including for the benefit of Southeastern, is expressly forbidden. This Policy establishes the procedures and responsibilities for reporting and resolving instances of known or suspected fraudulent acts. *Black's Law Dictionary* defines fraud as follows:

An intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some valuable thing belonging to him or to surrender a legal right. A false representation of a matter of fact, whether by words or by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed, which deceives and is intended to deceive another so that he shall act upon it to his legal injury. Any kind of artifice employed by one person to deceive another.

For purposes of this Policy, the definition has been broadened to include:

An intentional or deliberate act
To deprive Southeastern or a person of something of value or gain an unfair benefit
Using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon

A fraudulent act may be an illegal, unethical, improper, or dishonest act including, but not limited to:

Embezzlement
Misappropriation, misapplication, destruction, removal, or concealment of property
Alteration or falsification of documents
False claims by students, employees, vendors, or others associated with Southeastern

intellectual property
Inappropriate use of computer o

ACTIONS

Employees found to have participated in fraudulent acts as defined by the Policy will be subject to disciplinary action, up to and including termination, pursuant to personnel policies and rules.

Additionally, employees suspected of perpetrating fraudulent acts may be placed on suspension during the course of the investigation. In those cases where disciplinary action is warranted, the Human Resources Office, the Equal Employment Opportunity Officer, or other appropriate office shall be consulted prior to taking such actions. Criminal or civil actions against employees who participate in unlawful acts will be forwarded to the appropriate agency.

The employment of any employee involved in the perpetration of fraud will ordinarily be terminated. Actions to be taken will be determined without regard to past performance, position held, length of service, race, color, religion, sex, age, disability, national origin, or veteran status.

Students found to have participated in fraudulent acts as defined by the Policy will be subject to disciplinary action pursuant to the *Code of Student Conduct and/or Student Handbook*. In those cases where disciplinary action is warranted, the Vice President for Student Affairs, legal counsel, or other appropriate office shall be consulted prior to taking such actions. Additionally, criminal or civil actions against students who participate in unlawful acts will be forwarded to the appropriate agency.

The relationship of other individuals or entities associated with Southeastern found to have participated in fraudulent acts as defined by this Policy will be subject to review, with possible consequences including termination of the relationship. In those cases where action is warranted, legal counselor other appropriate office shall be consulted prior to taking such actions. Additionally, criminal or civil actions against individuals or entities associated with Southeastern who participate in unlawful acts will be forwarded to the appropriate agency.

REPORTING

According to University of Louisiana System Policy, the following procedures shall be followed in reporting illegal acts (theft, fraud, etc.) to the System Office, Office of the Legislative Auditor, and/or local law enforcement officials.

1. If there is suspicion that an illegal act has been committed, the campus should contact the System's Director of Internal Audit by phone immediately and keep his office abreast of any ongoing investigations.
2. When the System Director of Internal Audit is reasonably certain that an illegal act has been committed, he will contact the Office of the Legislative Auditor and instruct the university administration to contact the **District Attorney** and the appropriate law enforcement officials.
3. In addition to the above, the University is required to comply with Act 1101 of 2001 Legislature (LSR 24:523). This requires the agency head to report in a timely manner in writing the misappropriation of public funds or assets of his agency to the legislative auditor and the local district attorney. This includes the loss or theft of any equipment. Therefore, it is imperative at any time an employee has knowledge of a