
**LAKE-SUMTER STATE COLLEGE
ADMINISTRATIVE PROCEDURES**

TITLE: REPORTING FRAUD, IRREGULARITIES AND OTHER ILLEGAL ACTS

NUMBER: PRO 6-30

REFERENCE: Rule 6.18

PAGE 1 OF 1

I. PURPOSE

To provide procedures for reporting and evaluation allegations of fraudulent behavior.

II. BACKGROUND

The Business Affairs Division is responsible for the review of operational functions within all departments of the College to ensure compliance with District Board of Trustees Policies, State Board of Education Rules and Florida Statutes. All levels of management within the College that hold responsibility for managing budgets, grants, or the use of College property are responsible for monitoring compliance within their departments to legislative rules, statutes, and College policies and procedures. In addition, if there are any allegations of fraud, irregularities, abuse, illegal acts, and suspected misconduct of College employees, an internal appraisal will be conducted.

Furthermore, to aid management in the safeguarding of College resources, the State Auditor conducts a bi-annual review and issues a Operational Report directly to the District Board.

III. PROCEDURES

- a. Any fraudulent acts are to be reported to the employee's supervisor and to the Executive Vice President, 9501 U.S. Hwy. 441, Leesburg, FL 34788. In cases where fraud is alleged involving the Executive Vice President, employees are to report the fraud to the President of the College.
- b. Employees reporting suspected wrongdoing are protected under federal and state law from retaliation by management and other employees. Anonymously reporting is also accepted but requires sufficient detail of wrongdoing to allow for proper investigation.
- c. All allegations are reviewed to determine the probability that the alleged acts could have occurred. This review will be conducted under the direction of the Executive Vice President with the knowledge of the President. Investigations will result in referrals to the proper law enforcement agency when evidence suggests that a criminal activity may have occurred or is occurring that warrants a criminal investigation.

New: 01/26/2010