

Fraud

It is important for all USF System employees and employees at USF-related entities, including companies conducting business with USF, to understand their responsibilities when it comes to detecting and reporting fraud or suspected fraud.

You probably have lots of questions: What is fraud? What are some examples? What are my responsibilities? Can I anonymously report? Where can I find more information?

This compliance-in-a-nutshell document will answer many of your questions, and will provide you with guidance that will help you do the right thing; however, this guidance is not intended to substitute for an employee's consultation of official USF policy.

WHAT IS FRAUD?

Fraud can be generally defined as a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service, property, or something of value by deception, misrepresentation, or other unethical or unlawful means.

WHAT ARE SOME EXAMPLES?

Fraud can involve a variety of dishonest or illegal acts, including, but not limited to, the following:

- Forgery or alteration of documents such as checks, time sheets, purchase orders, contracts
- Theft or destruction of any asset
- Improper handling or reporting of money transactions
- Authorizing or receiving payment for hours not worked

WHAT ARE MY RESPONSIBILITIES?

You are responsible for immediately reporting suspected fraudulent or dishonest acts. If observed or made known to you, the incident or practice should be reported to your supervisor for reporting to the appropriate management official. If you believe your supervisor may be involved, make the report to the next higher level of management or to University Audit & Compliance.

CAN I ANONYMOUSLY REPORT?

Anonymous reports of fraud or other dishonest acts may be made through the University's anonymous hotline EthicsPoint.

WHERE CAN I FIND MORE INFORMATION?

[USF System Policy 0-024: Fraud Prevention and Detection](#) • [EthicsPoint](#)
University Audit & Compliance at (813) 974-2705 or www.usf.edu/uac