

FRAUD

It is important for all USF 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.

This compliance-in-a-nutshell document addresses common questions on this topic and guides employees in doing the right thing; however, this guidance is not intended to substitute for an employee's consultation of official USF regulation or 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 REPORTING RESPONSIBILITIES?

All USF employees and related-entity employees must immediately report waste, fraud, or financial mismanagement which they suspect, observe, or have made known to them. Report the incident or practice to your supervisor for subsequent reporting to the appropriate management official. If you believe your supervisor may be involved, then report the incident or practice to the next higher level of management or the [Office of Internal Audit](#) (Internal Audit). If you believe Internal Audit may be involved, then report the incident or practice to the [Office of the General Counsel](#). Employees also have the option to report the practice or incident anonymously via [EthicsPoint](#)—a third-party hosted hotline—which enables safe, secure, and anonymous reporting.

HOW CAN I ANONYMOUSLY REPORT?

All members of the USF community may submit an anonymous report of wasteful, fraudulent, or dishonest activity or any other violation of USF policy or regulation through EthicsPoint available at www.ethicspoint.com or calling toll-free 1-866-974-8411. More information regarding EthicsPoint is available on the [EthicsPoint landing page](#).

WHERE CAN I FIND MORE INFORMATION?

Consult [USF Regulation 5.001](#). Contact Internal Audit at 813-974-2705 or visit their [website](#).