



UT Health Science Center: FI0130-H Fraud, Waste, and Abuse	
Version 1	Publication Date: 05/26/2022

No./Title: F130 – FRUAD, WASTE, AND ABUSE	Resp. Office: FINANCE	Effective Date: 07/01/2016
Category: Compliance	Last Review: 05/23/2019	Next Review: 05/23/2021
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Related Policies: FI0130 - Fraud, Waste and Abuse		

I. PURPOSE

To provide procedures for reporting of suspected fraud, waste, and abuse.

II. BACKGROUND

University of Tennessee Fiscal Policy **FI0130 - Fraud, Waste and Abuse** sets forth policies related to fraud, waste, and abuse regarding university resources and establishes reporting requirements for illegal, improper, wasteful, or fraudulent activity regarding university resources.

This policy applies to (1) faculty, staff, and student employees, (2) contractors and vendors while conducting university business, and (3) others who use university resources or information with or without authorization. The university will investigate all allegations of fraud, waste, or abuse by internal or outside parties. Any member of the university community found to be involved in fraud, waste, or abuse as defined in this policy is subject to disciplinary action, up to and including termination, and criminal prosecution when warranted.

The UT System’s **Office of Audit and Compliance** has primary responsibility for investigations of suspected fraud, waste, and abuse by employees. The UTHSC campus police will assist as needed in conducting investigations.

III. DEFINITION OF FRAUD WASTE, AND ABUSE

Fraud, waste, and abuse, include illegal, improper, wasteful, or fraudulent activities regarding university resources. Examples include, but are not limited to:

- A. Theft or misappropriation of funds, supplies, property, or other resources
- B. Improper and wasteful use of resources
- C. Forgery or alteration of documents
- D. Bribery or attempted bribery
- E. Unauthorized use of records
- F. Unauthorized alteration or manipulation of computer files
- G. Unauthorized use of logos, trademarks, copyrights, etc.

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- H. Falsification of reports to management or external agencies
- I. Pursuit of a benefit or advantage in violation of the university's conflict of interests policy
- J. Improper handling or reporting of financial transactions
- K. Authorizing or receiving compensation for goods not received or services not performed
- L. Authorizing or receiving compensation for hours not worked
- M. Willful violation of laws, regulations, or contractual obligations when conducting university business
- N. Falsification or unauthorized alteration of time or leave records

IV. REPORTING REQUIREMENTS

- A. **Employees** - Employees should report suspected fraud, waste, and abuse to:
 - 1. Supervisor or Department Head
 - 2. UTHSC Institutional Compliance Office (see Contact at top of this procedure)
 - 3. **UT System's Office of Audit and Compliance**
 - 4. **State of Tennessee Hotline**
 - 5. Anonymously by phone or online submission using the **UT Compliance Hotline**, an independent, third-party resource

- B. **Departmental and Other Management Reporting Requirements** - Department heads and other management officials must report suspected fraud, waste, and abuse and all allegations of such activity made to them immediately to:
 - 1. UTHSC Institutional Compliance Office
 - 2. **UT System's Office of Audit and Compliance**

Employees or management personnel who suspect or detect such activity must not initiate investigations on their own or alert the suspected individual(s) of an impending investigation.

- C. **Student, Taxpayer, or Other Citizen Reporting Requirements** - A student, taxpayer, or other citizen who suspects or detects fraud, waste, or abuse regarding university resources should contact:
 - 1. UTHSC Institutional Compliance Office
 - 2. **UT System's Office of Audit and Compliance**
 - 3. **State of Tennessee Hotline**
 - 4. Anonymously by phone or online submission using the **UT Compliance Hotline**, an independent, third-party resource