



## **POLICY 6100**

### **DETECTING AND REPORTING FRAUD AND IRREGULARITIES**

**Policy Category:** Finance and Business Services

**Area of Administrative Responsibility:** Finance

**Board of Trustees Approval Date:** March 21, 2017

**Effective Date:** March 22, 2017

**Amendment History:** Repealed February 16, 2006 version

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#### **PURPOSE**

Nassau Community College is committed to upholding the highest standard of honest behavior, ethical conduct, and fiduciary responsibility with respect to College funds, resources, and property. As such, the College seeks to prevent and detect any fraud or irregularities and will diligently pursue any instance that involves NCC-related activities or business.

#### **SCOPE**

This policy is effective throughout the College and is also binding on third parties, funding sources, or any other parties with a relationship to the College.

#### **DEFINITIONS**

A. Fraud and irregularities include activities that are:

1. a misappropriation of assets;
2. in violation of or non-compliant with any College, New York State, or federal law, regulation, policy or procedure;
3. economically wasteful;

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4. an indication of gross misconduct or incompetency; or
5. an unethical, improper, or dishonest act.

**POLICY**

- A. It is the policy of Nassau Community College that all members of the College community:
1. comply with all College, New York State, and federal laws, regulations, policies and procedures;
  2. practice honesty and integrity in fulfilling their responsibilities;
  3. observe high standards of business and personal ethics in the conduct of their duties and responsibilities;
  4. help ensure the prevention and detection of fraud and irregularities;
  5. be familiar with the types of fraud and irregularities that might occur in their area;
  6. be alert for any indication that fraud or irregularities might exist in their area; and
  7. promptly report any known or suspected fraud or irregularities involving the College or affiliated entity funds, resources, property, or employees.

Any employee and/or individual who lawfully reports suspected fraud, waste, or abuse, unless the employee is part of the fraud, waste or abuse, shall not suffer discharge, demotion, suspension, threats, harassment, discrimination, or other forms of retaliation for making such reports in good faith.

**ENFORCEMENT**

Violation of this policy will result in disciplinary action consistent with procedures, as appropriate, in collective bargaining agreements, the Student Code of Conduct, College disciplinary mechanisms for employees who are not members of a bargaining unit, and/or federal, state or local laws, regulations, policies and procedures.