



REASON FOR POLICY

The University of Oregon is committed to the highest standards of moral and ethical behavior. Employees of the UO are expected to report known or suspected financial irregularities. Oregon University System Policy requires the institution to designate an administrator responsible for reporting known or suspected financial irregularities to the Oregon University System Internal Audit Division in accordance with institutional policy. The University of Oregon has established a Financial Irregularities Advisory Committee to:

- Ensure that OUS Financial Irregularities Policy is followed
- Contact and consult with Internal Audit regarding known or suspected financial irregularity as appropriate
- Ensure that appropriate institutional communications occur and appropriate actions are taken when a financial irregularity is detected
- Advise and assist Responsibility Units in instances of known or suspected financial irregularities

Members of the Financial Irregularities Advisory Committee are individuals within the institution whose involvement in the implementation of this policy may be necessary, collectively or individually, depending on the specific situation.

Employees reporting known or suspected financial irregularities in good faith must feel safe and protected from retaliation. The University of Oregon and the Oregon University System will make every effort to provide an environment free from retaliation. The Whistleblowers Protection Law defined in ORS 659. 545 protects employees disclosing fraud in good faith. Employees found to have been making frivolous claims under the policy will be subject to disciplinary action.

The purpose of this policy statement is to provide a formal protocol for communicating and reporting known or suspected financial irregularities to relevant parties. Responsibility Units are responsible for guiding the implementation of the University of Oregon policy on Financial Irregularities at their level and may wish to adopt policy or procedure that provides specific guidance on the appropriate lines of communication within the unit. Such policy and procedure should clearly state the boundaries of authority and responsibility, and the lines of communication. All University of Oregon employees should read this policy.

ENTITIES AFFECTED BY THIS POLICY

Needs to be developed

WEB SITE ADDRESS FOR THIS POLICY

If the policy is not posted as a separate file on the policy library, please provide the link in the spreadsheet.

RESPONSIBLE OFFICE

For questions about this policy, please contact the Office of the Vice President for Finance and Administration at (541) 346-XXXX vpfa@uoregon.edu.

ENACTMENT & REVISION HISTORY

Reviewed and Approved By:

President's Staff

Date:

11/21/2002

Issued by:

Vice President for Administration

Revision History:

02/08/2010 Policy number revised from 9.000 to 06.00.09

POLICY

Definitions:

Oregon University System Definitions

Financial Irregularities are an intentional misstatement or omission of information related to financial transactions that are detrimental to the interests of the campuses or system. These may include violations of relevant Federal, State, OUS or Campus laws rules and procedures. These acts include, but are not limited to: embezzlement, fraud and forgery or falsification of reports, documents, or computer files to misappropriate assets.

Suspected Financial Irregularity is a reasonable belief or actual knowledge that a financial irregularity is occurring or has occurred.

Institutional Designated Administrator individual designated by the institution to serve as a point of contact for known or suspected financial irregularities.

University of Oregon Definitions

Responsibility Unit is a recognized functional or budgetary unit within the organizational structure of the institution.

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Unit Administrators are appointed by the president or designee. They include: Vice Presidents; Provost; Vice Provosts; Deans; Directors; Division and Department heads; as well as other managers authorized to determine and assign duties to University employees. Authority and responsibility for management of financial matters is vested in Unit Administrators.

Financial Irregularities Advisory Committee is a standing committee consisting of the following membership and other staff as deemed appropriate or necessary:

Vice President for Finance and Administration
Vice President for Academic Affairs
University of Oregon General Counsel
Director of Human Resources
Director of Public Safety
Director of Business Affairs

Timely generally means at the time someone becomes aware of a known or suspected financial irregularity. The Department of Administrative Services Employee Dishonesty Policy states that a report must be made immediately but not later than 90 days after discovery.

Policy Statement:

This policy is currently under review. 2/4/11

All employees of the University of Oregon are expected to report known or suspected financial irregularities within their Responsibility Unit at the time they become aware of the incident. The Responsibility Unit is responsible for forwarding the report to the Institutional Designated Administrator in a timely manner. The Institutional Designated Administrator is responsible for ensuring that appropriate and timely communication occurs with the Financial Irregularities Advisory Committee, Responsibility Unit Administrators and OUS Internal Audit Division. All parties involved must handle the reporting and investigating with utmost confidentiality and objectivity.

Procedures:

1. Employee believes a financial irregularity has occurred

When an employee believes a financial irregularity has occurred the employee is expected to report such instance with all relevant information at the time they become aware of the incident. The normal reporting protocol is as follows:

- Employee reports to Responsibility Unit according to the Responsibility Unit's policy or procedure.
- Responsibility Unit reports known or suspected financial irregularities to the Institutional Designated Administrator.

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In the event Responsibility Unit Administrators are suspected to be involved or have not taken appropriate action employees are expected to contact the Institutional Designated Administrator.

2. Evaluation of appropriate measures

The Institutional Designated Administrator is responsible for contacting and consulting with the Financial Irregularities Advisory Committee, Responsibility Unit Administrators and OUS IAD as appropriate to determine course of action including but not limited to:

- Determining if further investigation is warranted.
- Determining who should appropriately conduct further investigation.
- Conducting the investigation.
- Determining appropriate contacts and communications with relevant internal and external parties.

3. Completion

- Internal Audit will report results of investigation to institution management.
- Internal Audit will ensure relevant system and external reporting requirements are met.
- Institutional Designated Administrator will ensure appropriate institutional communication occurs.
- Institution management will determine appropriate corrective or disciplinary actions based on report findings and recommendations including but not limited to seeking loss recovery.

Procedure Summary

Responsible Party	Responsibility
Employee	<ul style="list-style-type: none">• Report known or suspected financial irregularity within Responsibility Unit or to other parties as appropriate.
Responsibility Unit	<ul style="list-style-type: none">• Report known or suspected financial irregularity to Institutional Designated Administrator.• Provide data for investigation procedures as necessary.

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<p>Institutional Designated Administrator</p>	<ul style="list-style-type: none"> • Ensure OUS and UO Financial Irregularities Policy is followed. • Contact and consult with Financial Irregularities Advisory Committee, Responsibility Unit Administrators and Internal Audit regarding known or suspected financial irregularity and appropriate measures. • Assist Internal Audit Division in investigation. • Complete or provide data for investigation procedures as necessary. • Ensure appropriate institutional communications occur.
<p>Financial Irregularities Advisory Committee</p>	<ul style="list-style-type: none"> • Advise, inform and assist Institutional Designated Administrator, Internal Audit Division and relevant parties as appropriate.
<p>OUS Internal Audit Division</p>	<ul style="list-style-type: none"> • Ensure OUS Financial Irregularities Policy is followed. • Consult with Institutional Designated Administrator and relevant campus representatives regarding appropriate measures. • Complete investigation procedures as necessary. • Report results of investigations to institution management. • Ensure relevant system and external reporting requirements are met.
<p>All parties</p>	<ul style="list-style-type: none"> • Maintain confidentiality and objectivity throughout the investigation.

RELATED RESOURCES

POLICY 06.00.09
Financial Irregularities

Provide links to forms, external pages, implementation guides, etc. if applicable. Leave blank if not.

Cross Reference to Related Policies:

OUS Policy on Financial Irregularities

Oregon Revised Statutes Chapter 659.505 to 659.545

Oregon Whistleblower Law

Oregon Revised Statutes Chapter 297

Investigating Loss of Public Funds or Property 297.120

Department of Administrative Services Policy Manual Number 125-7-203

Issuing Division- Risk Management Division

Employee Dishonesty Policy