



Policy Number: I.22  
Policy Level: Operating Policy  
Originally Issued: January 22, 2018  
Reviewed: April 15, 2021  
Reviewed: September 17, 2024  
Policy Owner: President  
Policy Implementation: VP for Financial Affairs

## Fraudulent Activities

### I. Statement and Purpose

Athens State University prohibits fraudulent and dishonest behavior by members of the University community and University affiliates. It is the policy of the University to prevent and detect dishonest and fraudulent activities and consistently investigate suspected cases brought to the attention of university officials.

University administrators and all levels of management are responsible for establishing and maintaining proper internal controls that provide security and accountability for the resources entrusted to them. Administrators should be familiar with the risks and exposures inherent in their areas of responsibility and be alert for any indications of improper activities, misappropriation, or dishonest activity.

### II. Definitions

**Affiliates** – Individuals who have a business relationship with the University outside of traditional employment. They can be paid or unpaid, and include but are not limited to, affiliations associated with research, visiting scholars, employees of contractors, or volunteers.

**Dishonest or Fraudulent Activities** – May include, but are not limited to, any or all of the following situations whether in tangible, paper, or digital form as applicable:

- Misappropriation of University property or other fiscal irregularities.
- Forgery or inappropriate alteration of checks, drafts, promissory notes, or securities.
- Forgery or inappropriate alteration of employee benefit or salary-related items such as time sheets, billings, claims, surrenders, assignments, or changes in beneficiary.
- Forgery or inappropriate alteration of records relating to health.
- Forgery or inappropriate alteration of student-related items such as grades, transcripts, loans, or fee/tuition documents.
- Forgery or falsification of any official University document.
- Misappropriation of funds, securities, supplies, or any other state asset.
- Illegal or fraudulent handling or reporting of money transactions.
- Willful and unauthorized destruction of records, furniture, fixtures, or equipment.
- Misuse of federal or University funds for personal gain or for the gain of a relative or friend.



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### **III. Reporting and Investigating Fraudulent Activities**

Anyone with a reasonable basis for believing fraudulent or related misconduct has occurred should complete a [Fraudulent Activities Report](#) and submit it to the Campus Security Office or the Office of the President. The report will be reviewed and/or investigated by Campus Security and/or the University administration. As such, any individual suspected of fraud or related misconduct is not to be confronted outside of such review/investigation. University employees, acting outside of such official review/investigation, are not to initiate investigations on their own because such actions can compromise any ensuing review/investigations. In those cases, where there is an indication of probable criminal activity, University supervisory officials will determine whether and when to turn the investigation over to the appropriate law enforcement agency.

It shall be considered to be a violation of this policy for any University employee or student to make a baseless allegation of fraudulent conduct that is made with reckless disregard for truth and that is intended to be disruptive or to cause harm to another individual.

### **IV. Non-Retaliation**

The University prohibits and does not tolerate retaliation against any individual who in good faith files a complaint of suspected illegal, dishonest, or fraudulent conduct or is involved as a witness or participant in the investigative process.

Engaging in unlawful retaliation may result in disciplinary action, up to and including dismissal from the University. An individual who files a complaint that the individual knows or believes to be false is not protected by this provision against retaliation and may be subject to disciplinary action up to and including dismissal from the University.

### **V. Responsibility for this Document**

#### **Policy Owner**

As part of the initial approval of this document by the President and subsequent to its initial dissemination, the President remains the owner for the ongoing evaluation, review, and approval of this document. Subsequent reviews and revisions to this document must be approved by the President.



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This document will be reviewed every three years or more frequently as needed by the Policy Owner. Revisions will be reviewed/affirmed by the Cabinet and approved by the University President. This policy will be updated/published in the University's Policy Library.

#### **Responsibility for Policy Implementation**

The President has assigned the responsibility for the day-to-day oversight concerning the provisions of this document to the Vice President for Financial Affairs.