Policy EI-PO1

Dishonest Fraudulent Activities

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I. Title

Section 5-103 Dishonest or Fraudulent Activities

II. Policy

A. Good business practice dictates that every suspected defalcation, misappropriation and other fiscal irregularity be promptly identified and investigated.

B. The prevention of fraud and abuse and the minimization of waste is the responsibility of all employees of UT Arlington. Employees who are aware of fraud within their area should report the information to their supervisor, the Office of Internal Audit, and University Police. An employee may choose to remain anonymous by calling the Ethics line at 1-800-500-0333. Additional information may be found at UT System Fraud Policy website.

C. In accordance with UT System policy UTS118, Statement of Operating Policy Pertaining to Dishonest or Fraudulent Activities, The University of Texas at Arlington has established reporting structures and responsibilities to address internal investigations of suspected defalcation, misappropriation, and other fiscal irregularities.

D. The University of Texas at Arlington has adopted the policy and procedures provided by UT System Policy UT118 as the basis for handling the irregularities mentioned above.

E. The prevention of fraud and abuse and the minimization of waste is the responsibility of all employees of UT Arlington. Employees who are aware of fraud within their area should report the information to their supervisor, the Office of Internal Audit, and University Police. An employee may choose to
remain anonymous by calling the Ethics Line at 1-800-500-0333. Additional information may be found at UT System Fraud Policy.

III. Definitions

The terms defalcation, misappropriation, and other fiscal irregularities include but are not limited to any:

A. Dishonest, illegal, or fraudulent act involving UT Arlington property;
B. Forgery or alteration of checks, drafts, promissory notes, and securities;
C. Forgery or alteration of employee benefits or salary related items such as time cards, billings claims, surrenders, assignments, or changes in beneficiary;
D. Forgery or alteration of medical related items such as reports, charts, prescriptions, x-rays, billings or claims;
E. Forgery or alteration by employees of student related items such as grades, transcripts, loans, or fee or tuition documents;
F. Misappropriation of funds, securities, supplies, or any other asset;
G. Illegal or fraudulent handling or reporting of money transactions;
H. Acceptance or solicitation of gifts, favors, or service that might reasonably tend to influence the employee in the discharge of his or her official duties;
I. Destruction or disappearance of records, furniture, fixtures, or equipment where theft is suspected.

IV. Relevant Federal and State Statutes

- Texas Government Code, Chapter 552
- Texas Government Code, Chapter 321.022
- General Appropriations Act (81) Article IX, Section 17.05

V. Relevant UT System Policies, Procedures and Forms

- Board of Regents’ Rules and Regulations, Rule 80601
- UTS118 Statement of Operating Policy Pertaining to Dishonest or Fraudulent Activities
- UTS131 Protection from Retaliation for Reporting Suspected Wrongdoing
- UT Arlington Standards of Conduct Guide

VI. Who Should Know

All University of Texas at Arlington employees
VII. **UT Arlington Office(s) Responsible for Policy**

The Internal Audit Office supervises all audits of allegations of defalcation, misappropriation and other fiscal irregularities.

VIII. **Dates Approved or Amended**

March 11, 2010

IX. **Contact Information**

All questions concerning this policy should be directed to The University of Texas at Arlington's Director of Internal Audit, 817-272-0150.