

TRUMAN STATE UNIVERSITY FISCAL MISCONDUCT POLICY

14.180 Fiscal Misconduct It is desirable that University employees observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees have a responsibility to students, parents, donors and citizens of the State of Missouri to use University resources prudently, ethically and for the purposes for which they are intended and in full compliance with laws, regulations and policies. Every member of the faculty, staff and any other person acting on behalf of the University is responsible for ethical conduct consistent with University policies and procedures. Business activities undertaken on behalf of the University must reflect honesty, integrity and fairness. Even the appearance of impropriety should be avoided.

The purpose of this policy is to provide an avenue for employees and others to raise concerns they may have about the subjects covered by this policy and to protect any employee or other member of the University community who makes a good faith disclosure of suspected Fiscal Misconduct. Additionally, this policy is intended to encourage the disclosure of violations of law or breaches of University policy pertaining to all forms of fiscal matters. This policy provides a process for reporting of Fiscal Misconduct; protects those who report violations from retaliation for making such a report and provides a process to investigate and mitigate any such retaliatory behavior.

1. Definitions Under this policy, the term Fiscal Misconduct is defined as follows:
 - a. an activity or series of activities that intentionally lead to the spending of University funds, which spending is not properly approved; or
 - b. inappropriate use of University resources including assets and personnel; or
 - c. violation of Board of Governors policies, state or federal laws or regulations, or University policies or procedures pertaining to fiscal matters; or
 - d. manipulation of University data and documentation to allow spending in circumstances where funds do not exist, or intentionally misreporting University transactions or intentionally misleading others with regard to University transactions; or
 - e. an activity which aids another in committing Fiscal Misconduct or conceals the Fiscal Misconduct of another.

Employee For purposes of this policy, the term Employee is intended to include persons who are directly employed by the University as well as the broader University community such as outside contractors of the University upon whom the University relies for recommendations with regard to use and allocation of University funds and assets.

2. a. It is the policy of the Board of Governors that all members of the University community shall adhere to all of the University's policies and procedures pertaining to fiscal matters and to all state and federal laws and regulations in such matters, as well.
 - b. supervisors are responsible for fiscal integrity within their units. Supervisors are expected to provide leadership, oversight and management to ensure that all University funds are managed according to the goals, objectives and mission of the University and in accordance with all applicable University policies and rules and all applicable state and federal rules and regulations. This oversight includes an obligation to ensure that funds are budgeted and spent according to policies and that processes and internal controls are in place and that University assets and funds are safeguarded and that transactions are recorded and reported accurately. No supervisor or other University official may compel a University employee to violate any law or policy regarding fiscal matters.
3. The University business office is to provide up-to-date policies and procedures in the various fiscal areas and is to provide training to employees and contractors with regard to policy implementation. The business office is also responsible for maintaining information about this Fiscal Misconduct policy on its web site and to communicate the policy provisions to the campus community.

Additionally, the Comptroller will be responsible for reporting a summary of complaints received regarding Fiscal Misconduct, including the disposition of those complaints, to the President of the University and to the Board of Governors Audit Committee at least annually.

4. Violations of this policy may be reported to one of the officers listed below except that the Report should not be made to the officer responsible for supervising the activity which is the matter of concern. (For example, possible misconduct by an employee under the supervision of the Provost and Vice President for Academic Affairs should not be reported to the Provost and Vice President for Academic Affairs but rather to another of the officials listed below.)

A report should be made in person, or in writing to the Provost and Vice President for Academic Affairs; the Vice President for Finance, Budget and Planning or the Dean of Students. If the alleged misconduct implicates one of these officials, the report may be made to the President of the University. If the alleged misconduct implicates the President of the University, the report may be made to a member of the Board of Governors Audit Committee. The members of the Board of Governors Audit Committee are identified on the Board of Governors website.

The Comptroller shall serve as a central data collection officer for purposes of monitoring activity and investigations under this policy. Any report of Fiscal Misconduct shall be investigated thoroughly and in a timely manner. The person responsible for the investigation will advise the Comptroller of the report, the progress of the investigation and

the final determination of the investigation. In the event that the Comptroller is the subject of an investigation under this policy, the President of the University shall fully inform the Audit Committee of the nature of the complaint, the progress of the investigation and the final determination on the matter.

5. An employee who engages in Fiscal Misconduct is subject to disciplinary action including dismissal from employment. A contractor whose agents or employees engage in Fiscal Misconduct is subject to cancellation of its contract with the University. The President of the University will determine what action will be taken in the event a finding of Fiscal Misconduct is reported.

6. Retaliation against an employee for making a report of Fiscal Misconduct is prohibited. Anyone who retaliates against one who acts in good faith when reporting a violation is subject to disciplinary action including termination of employment or termination of contractor status. Anyone who has been subjected to an adverse employment action in retaliation for reporting Fiscal Misconduct may contest the action by filing a written complaint with the Executive Director of Human Resources/EEO and Affirmative Action Officer who will investigate the matter and make appropriate recommendations for resolution of the complaint. Nothing in this policy is intended to interfere with legitimate employment decisions. Any employee who knowingly makes a false report under this policy is subject to disciplinary action including termination of employment status and such employee will have no right to bring a retaliation complaint under this policy. Any contractor who knowingly makes a false report under this policy is subject to cancellation of its contract.