

UMCES Policy VIII-7.10

UMCES Policies

VIII-7.10-UMCES Policy and Procedures on Reporting Suspected or Known Fiscal Irregularities

I. Policy

This policy implements BOR Policy VIII 7.10, Policies on Reporting Suspected or Known Fiscal Irregularities, and specifically includes the reporting of such activities in UMCES' comprehensive internal control structure. This policy should be read together with the BOR Policy it implements.

II. Responsible Officer

The Vice President for Administration is the institutional official responsible for determining the appropriate course of action when there is a report of suspected fiscal irregularities.

III. Fiscal Irregularities

Fiscal irregularities include, but are not limited to: embezzlement; theft; falsification of documents; financial conflicts of interest; and misuse of UMCES property. Any question concerning what may constitute a reportable fiscal irregularity should be referred to the Vice President for Administration.

IV. Procedures

A. Reporting and notification

Any known or suspected fiscal irregularities shall be reported immediately either to the UMCES Vice President for Administration or to the System Internal Audit Office. The officer or office receiving the report shall immediately notify those others as may be specified in University System of Maryland policy VIII - 7.10 and as necessary to initiate an investigation.

B. Investigation

The Vice President for Administration shall determine the appropriate means for investigation in consultation, as the Vice President deems appropriate, with the System Internal Audit Office and the State Attorney General's Office. The Vice President shall inform the President and others who may need to know about the investigation. Federal requirements shall be followed if the misconduct involves federal grant funds.

C. Resolution

Upon completion of the investigation, the Vice President for Administration shall report the results of the Investigation and shall make a recommendation for Resolution to the President. The President shall consult with others regarding the resolution and report the resolution as may be required by University of Maryland System BOR Policy, VIII - 7.10.

V. Confidentiality; no retaliation

Every effort, consistent with law, shall be made to protect the confidentiality of any person reporting suspected fiscal irregularities. Retaliation of any kind against a person making a report in good faith shall not be tolerated.

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