

6.4 ANTI-FRAUD AND THEFT

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Revised:

Purpose

Delaware County Community College is and wishes to be seen by all as being honest and opposed to fraud in the way it conducts its business. The College's ethical behavior and fraud-reporting administrative procedure addresses the responsibility of employees and management for the detection and reporting of fraud or suspected fraud.

Policy

Fraudulent and dishonest behaviors are NOT tolerated. The College promotes an organizational environment and culture that requires honesty and ethical behavior and encourages the prevention of fraud and theft by raising awareness of the need for high standards of personal and professional conduct. It is the policy of the College to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the College and, when appropriate, to pursue all legal remedies available under the law.

Any act of fraud, theft, illegal acts, or misconduct ascertained upon investigation, or pursuant to a criminal conviction, or through written acknowledgment by the employee(s) concerned, shall result in the appropriate disciplinary and legal actions against the employee(s) and/or entities, to include the possibility of termination of employment, restitution, and/or forwarding information to the appropriate authorities for criminal prosecution. The repayment of losses will be sought in all cases and the College will normally expect to recover all costs and expenses, including attorney's fees in addition to the recovery of losses.

Policy Objectives

- To ensure that employees are aware of their responsibilities for identifying exposures to fraudulent activities and for establishing controls and procedures for preventing such fraudulent activity and/or detecting such fraudulent activity when it occurs
- To provide guidance to employees as to action which should be taken when they suspect fraudulent activity.