

Fraud, Waste, and Abuse Policy

Tuskegee University

Tuskegee University (“Tuskegee” or “TU”) is committed to conducting its affairs ethically and in accordance with applicable laws, rules, regulations, policies, and procedures. Tuskegee is also committed to strong internal control systems and prevention, deterrence, detection, and elimination of fraud, waste, and abuse. Each member of Tuskegee’s workforce and community shares in this responsibility and has a fiduciary duty to conserve, preserve, and to restrict all use of University resources and property to activities and conduct that comply with this policy.

as defined by state and federal regulatory and enforcement agencies

and federal law and

4. Educate employees, students, affiliates, and the TU community about legal and policy requirements.

II. Scope

This policy applies to any fraud or suspected fraud, waste, or abuse, involving Tuskegee University resources, employees, students, customers, vendors, contractors, consultants, or other individuals affiliated with Tuskegee.

III. Policy

Individuals or entities shall not perpetrate, engage in, or otherwise facilitate any act of fraud, waste, or abuse. All employees, students, and affiliates are responsible for preventing and reporting suspected or known violations of this policy. Tuskegee will investigate allegations of fraud, waste, or abuse in accordance with established policies and procedures.

IV. Definitions:

For purposes of this policy, the following definitions apply:

2. **Fraud** is also a willful or deliberate act or failure to act with the intention of obtaining an unauthorized benefit, such as money or property, by deception or other unethical means. A fraudulent act may be illegal, unethical, improper, or dishonesty.
3. **Theft** is the misappropriation or taking of university property or assets, including documents, such as student records, personnel records, financial records, grant and/or research documents, inventions and intellectual property records, financial aid information, procurement documents, and/or legal documents whether or not it results in a financial loss to the university.

4.

10. Misrepresenting a project's status to continue receiving government funds
11. Charging higher rates than those stated or negotiated for in the bid or contract
12. Influencing government/grantor employees to award a grant or contract to a particular company, family member, or friend
13. Creating or facilitating phantom students, employees, and vendors charging for services or receiving benefits under a grant or contract

D. Reporting Fraud Waste and Abuse Related to Grants

All persons responsible for grants must be knowledgeable of applicable public and private grant requirements, including requirements for federal grants. Reporting must occur as specified by applicable law, grant documents, and grantor agency statutes, guidance, rules, and regulations.

VI. Fraud Not Related to Grants

The following constitutes fraud under this policy whether related to grants or contracts or not:

1. Charging personal or non-university expenses as business expenses against a University account, petty cash or other cash withdrawal, credit card, or other source of University funding;
2. Charging for costs that have not been incurred or are not attributable to a University cost or expense;
3. Charging for inflated labor costs or hours, or categories of labor which have not been incurred (for example, fictitious employees, contractors or consultants);
4. Inaccurate time and effort reporting;
5. Falsifying information in University documents or records, including procurement; documents, timesheets, or contracts;
6. Billing more than one source, unit, department, public or private partner, or contract for the same work or expense;
7. Billing the University when no work is performed;
8. Falsifying test results or other data or information;
9. Substituting approved materials with unauthorized products;
10. Misrepresenting a project's status to continue receiving funds;
11. Charging higher rates than those stated or negotiated in any agreement, bid or contract
12. Awarding a job, contract, or grant to a particular company, or awarding a job, contract, or grant to a particular company,

maintaining awareness of activities and locations where violations of this policy are likely to occur.

Faculty, staff, and students share responsibility for fostering an institutional culture of ethics. On an annual basis, all faculty, staff and students are required to acknowledge the responsibility to maintain a culture of ethics and integrity, to respect financial and operational policy and other internal controls, to maintain awareness of activities and locations where violations of this policy