**Preventing Fraud, Waste or Abuse**

Management is responsible for establishing and implementing systems and procedures to prevent and detect fraud, waste and abuse.

The basic elements of a proper control system include:

- Creating a culture of honesty and high ethics
- Evaluating risks and implementing processes, procedures and controls to prevent, deter and detect fraud, waste and abuse
- Developing an appropriate oversight process

Management at all levels should review the information that is available from the American Institute of Certified Public Accountants in the document, *Management Antifraud Programs and Controls: Guidance to Help Prevent and Deter Fraud*, found on the JSCC Internal Audit website. To access the document click here: [http://www.tbr.edu/antifraud](http://www.tbr.edu/antifraud)

Please contact JSCC Internal Audit if you need assistance in reviewing risks, processes, procedures or controls, or in providing internal control training at (731) 424-3520, ext. 50347.

---

**Protection under State Law**

As Internal Audit investigates allegations of fraud, waste or abuse, the reporting individual’s confidentiality is protected under *Tennessee Code Annotated* Title 10, Chapter 7 unless subject to court action requiring disclosure. If TBR has a separate legal obligation to investigate the complaint (e.g., complaints of illegal harassment or discrimination) TBR and its institutions cannot guarantee anonymity or complete confidentiality. State law prohibits discrimination or retaliation of any kind against employees who report, in good faith, allegations of fraud, waste or abuse.

**Be Reasonably Certain!**

Before making allegations of fraud, waste or abuse, be reasonably certain of any claims. Such allegations can seriously and negatively impact the accused individual’s life and adversely affect the working environment of the department.

---

“Excellence in Higher Education”

**Reporting and Preventing Fraud, Waste or Abuse**

**Stay Close Go Far**
State law requires that the Tennessee Board of Regents system provide a means by which students, employees, or others may report suspected or known fraud, waste or abuse. In addition, the Tennessee Board of Regents is committed to the responsible stewardship of our resources.

Whether you are part of management, faculty, staff, a student, or an interested citizen, we encourage you to report known or suspected fraud, waste or abuse by employees, outside contractors, or vendors.

**Actions to Report**

Activities such as the following, either known or suspected, should be reported:

- Theft or misappropriation of funds, supplies, property, or other college resources
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Improper and wasteful activity
- Falsification of reports to management or external agencies
- Pursuit of a benefit or advantage in violation of the Board’s conflict of interests policy
- Authorization or receipt of compensation for hours not worked

**Reporting Options**

Several options are available to all JSCC employees, students and others for reporting known or suspected fraud, waste or abuse.

You may report your concerns:

- To your supervisor, department head or to the JSCC President
- To the JSCC Internal Auditor at (731) 424-3520, ext. 50347 or Email: abrown@jscc.edu.
- To the Tennessee Board of Regents office of SWIA at (615) 366-4441 or Email at reportfraud@tbr.edu
- To the Tennessee Comptroller’s Hotline for Fraud, Waste and Abuse at 1-800-232-5454 or http://www.comptroller.tn.gov/hotline

If you are a supervisor or official and you receive a report of fraud, waste or abuse, please contact JSCC Internal Audit at (731) 424-3520, ext. 50347 for further assistance.

**TBR Policy on Preventing and Reporting Fraud, Waste or Abuse**

For additional information, see TBR Policy 4:01:05:50, Preventing and Reporting Fraud, Waste, or Abuse at https://policies.tbr.edu/

**Investigations**

When Internal Audit receives allegations of dishonesty or other irregularity by an employee, outside contractor, or vendor, the Internal Audit Offices is required to conduct an investigation.

Supervisors should **not** attempt to conduct investigations nor alert suspected employees of an impending investigation.

In an investigation, objectives include verifying the facts, maintaining objectivity and confidentiality, determining responsibility, and recommending corrective actions to help ensure that similar actions do not occur in the future.

**Reporting Responsibility**

Internal Audit has reporting responsibility to the Audit Committee of the Tennessee Board of Regents. This reporting relationship enables them to independently and objectively review matters involving any level of administration.

Jackson State Community College is accredited by the Commission on Colleges-Southern Association of Colleges and Schools to award degrees at the associate level. Contact the Commissions on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097 or call 404-679-4500 for questions about the accreditation of Jackson State Community College. http://www.sacscoc.org. TBR does not discriminate on the basis of race, color, national origin, sex, disability, or age. For inquiries regarding non-discrimination policies, contact equity@tbr.edu. AUD14-6427