

GOV-002: Reporting and Investigation of Fraudulent Transactions

**Policy Overview for Fiscal
Administrators**

November 6, 2024

Today's Discussion Objective

To provide an overview of the policy on reporting and investigating fraudulent transactions.

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Today's Presenters

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Overview of Policy GOV-002

The University of Virginia does not tolerate theft, waste, or abuse of state, University, or University-related funds, property, or other resources through fraudulent means. This policy establishes procedures for reporting and investigating fraud.

- Policy Number: GOV-002
- Effective Date: September 11, 2024
- Purpose: To establish procedures for reporting and investigating fraudulent transactions within the University.

Policy Scope:

Applies To: Academic Division, Medical Center, and the College at Wise

All faculty, staff, Medical Center employees, and other individuals associated with the University (e.g., contractors, vendors, volunteers, student employees, and others while working or acting on behalf of the University or the Medical Center) must immediately report known or suspected Fraudulent Transactions to [UVA Audit](#), regardless of the source of funds.

Key Terms

Fraud:

The intentional deception perpetrated by an individual or individuals, or an organization, which could result in a tangible or intangible benefit to themselves, the University, the commonwealth, or others.

Fraud includes a false representation of a matter of fact (whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed) that deceives or is intended to deceive.

Intentional deception may be inferred from the totality of the circumstances, including statements and conduct, and does not need to be proven with direct evidence.

Fraud may be committed by either internal or external parties.

Key Terms

Fraudulent Transactions:

Embezzlement or financial irregularity	Misappropriation of cash, funds, or property
Unauthorized payments for unreceived goods/services	Misrepresentation, forgery, or falsification of documents
False conflict of interest disclosures	Falsification of procurement information
Personal purchases charged to University accounts	Intentional misstatement of financial information
Accepting bribes or colluding with vendors	Unsubstantiated or duplicate reimbursement claims
Unauthorized use of University property/resources	Misleading compliance certifications
Misleading financial/non-financial reports	Violations of laws, regulations, or University policies

How to Report

Any report of a suspected Fraudulent Transaction may be made using one of these options:

- Directly call UVA Audit at (434) 924-4110 and follow procedures summarized on the [UVA Audit website](#).
- If anonymity is desired, use the UVA [Compliance Helpline](#) to [submit a report](#) securely and confidentially, either by completing a [web intake form](#) or calling (800) 235-8700.
- Fill out an [online form](#) with the Office of the State Inspector General Fraud, Waste, and Abuse Hotline or call (800) 723-1615.

Investigative Process

- Investigation conducted by UVA Audit
- Audit consults as needed with UPD, UVA Counsel, HR
- If UVA Audit concludes a “reasonable possibility” that a fraudulent transaction has occurred, UVA President notifies Auditor of Public Accounts, VA State Police, and Office of State Inspector General, as required by [statute](#)

Your Responsibilities

- . Reporting known or suspected fraud
- . Cooperating fully with individuals performing investigations by providing all requested documentation and answering all questions

Note: The University prohibits retaliation against any individual who makes a good faith report of suspected wrongful conduct pursuant to this policy

Questions?

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