



Administrative Policies and Procedures

Procedure Number	Subject	Effective Date	Revised Date
BU-1.1.21	Fiscal Misconduct Policy	07/01/2007	

I. Purpose

Bainbridge College is committed to maintaining the highest professional standards in its administrative operations, promoting ethical practices among its faculty and staff, and ensuring a level of accountability appropriate for a public institution. This policy and related procedures for the reporting, investigation, and resolution of fiscal irregularities are established as an integral part of the College’s efforts to ensure that faculty and staff conduct themselves in accordance with high ethical standards and that college performance with respect to these matters is consistently applied.

II. Definition

This policy applies to administrators, faculty, and staff who know or suspect that other employees are engaged in theft, embezzlement, fiscal misconduct, or violation of College financial policies. Fiscal irregularities are violations of law and/or Board of Regents or College financial policies and procedures.

III. Policy

Fiscal irregularities and related misconduct will not be tolerated. Employees found to have participated in fraudulent fiscal acts and/or gross misconduct will be subject to disciplinary action, up to and including termination, pursuant to personnel policies and rules, or subject to criminal prosecution if in violation of Georgia or federal laws.

IV. Responsibilities-Administrators

Administrators and all levels of management are responsible for preventing and detecting instances of fiscal misconduct. In addition, administrators are expected to recognize risks and exposures inherent in their area of responsibility and to be aware of indications of *fiscal* fraud and related misconduct. In order to establish and maintain proper internal controls that provide security and accountability for the resources, administrators should ensure that they and their staff receive adequate fiscal management training for their level of responsibility.



V. Reporting Suspected Fiscal Misconduct

What Should You Do If You Suspect Fiscal Misconduct

DO NOT confront the suspect!
DO NOT investigate the case yourself!

Management and staff should not confront the individual under suspicion or initiate in depth investigations on their own, as such actions could compromise any ensuing investigation. However, a preliminary investigation may be performed to evaluate the circumstances and identify any unmerited or frivolous claims. College policy dictates that all employees are to cooperate fully with those performing an investigation pursuant to this policy. Suspected instances of fiscal misconduct may be anonymously reported on the website under "Reportline", or phoned in to (877) 516-3420. Administrators, faculty and staff who know or suspect that other employees are engaged in theft, fraud, embezzlement, fiscal misconduct or violation of College financial policies have a responsibility to first report it to their supervisor and then to the Business Office.

Business Office
Bainbridge College
P.O. Box 990
Bainbridge, GA 39819
(229) 248-2522

VI. Investigative Procedures

When a suspected fiscal irregularity is reported to the Business Office, the Vice President for Business and Finance and the responsible Vice President will be advised. For informational purposes, Human Resources and Security/Public Safety should also be apprised. In those instances where an investigation is deemed necessary, either by the Vice President of Business Affairs and/or Security/Public Safety, the responsible Vice President will be advised of the audit or investigation. While the investigation is pending, it will be the responsibility of the responsible administrators, after consultation with the appropriate College and Board of Regents officials (Human Resources, Office of Legal Affairs, and/or others as deemed necessary), to determine if it is necessary to take immediate personnel and administrative action to protect College faculty, staff, students, and property.



VII. Final Resolution

Once the audit or investigation is complete and circumstances surrounding the irregularity or impropriety have been determined, responsibility shall be assigned for taking appropriate personnel and operating actions to minimize the likelihood of recurrence. Results of the audit or investigation should be distributed to the Controller, Vice President for Business and Finance, and responsible Vice President. The Office of Business Affairs will initiate one of the following steps:

1. If a legal issue is involved, Business Affairs and the Board of Regent's Offices of Legal Affairs will jointly determine the next action to be taken.
2. If a legal issue is not involved but internal action is needed, the responsible Vice President, in consultation with the appropriate College officials, will have responsibility for taking appropriate actions deemed necessary to minimize the likelihood of a recurrence. Business Affairs will be available to assist and advise.