



## Administrative Policies and Procedures

Procedure Number	Subject	Effective Date	Revised Date
SE-1.8.04	Preventing Employee Theft	02/01/2009	

### I. Overview

Bainbridge College is committed to safeguarding its assets and to preventing employee fraud. The College strives toward preventing fraudulent activities through a variety of basic processes and procedures covered in this policy.

### II. Selecting the Right Employee:

One of the most basic steps in preventing employee fraud is to not hire employees who have stolen previously. Before the College hires an employee the following checks are conducted:

- **Past Employment Verification:** Even though most employers will only verify position and dates of employment, the College also asks whether the previous employer whether the applicant is eligible for rehire.
- **Criminal Conviction Checks:** A criminal background check is obtained for every hire on campus.
- **Reference Checks:** Before an applicant is hired, reference checks are obtained.
- **Education and Certification Verification:** Applicants education and professional certifications are verified with appropriate granting agencies.

### III. Policies and Procedures that Help Deter Fraud

- **Auditing for Fraud:** Bainbridge College is reviewed/audited annually by the State Auditors. These reviews/audits look at all financial aspects of the institution, including, but not limited to, expense reports, payroll, purchasing, accounts receivable, accounts payable, and cash accounts.



- **Job Rotation:** Employees of the Business Office who handle cash and cash transactions are regularly rotated in their positions to help detect and prevent fraudulent activity from occurring.
- **Surprise Audits Where Possible:** Surprise audits are conducted periodically in areas where cash transactions occur, including P-Card transactions, petty cash, and cash drawers.
- **Open Door Policies:** Managers are encouraged to have open door policies, allowing employees to speak freely about the pressures surrounding their work.
- **Hotline:** The College has a confidential hotline where individual's can report unethical or fraudulent activities.