

Policy: Inappropriate Use of Equipment

What it says ...

According to IU policy I-30, the unapproved spending of resources and inappropriate use of University resources, including assets and personnel, is considered fiscal misconduct.

What it means ...

All of the assets of the University belong to the University and must be used to support and fulfill its educational mission. We cannot use University equipment for personal or non-IU purposes.



Policy: Conflict of Interest

What it says ...

It is the policy of Indiana University that employees shall not use their University position to secure personal financial benefits for themselves or any member of their immediate family. A conflict of interest arises whenever the employee has the opportunity to influence University operations or business decisions in ways that could result in a personal financial benefit to the employee or a member of an employee's immediate family.

What it means ...

We cannot use our positions for personal gain or the benefit of immediate family members. We must disclose real or potential conflicts of interest to our supervisor, and we should avoid even the appearance of conflict of interest.

Policy: Fraud

What it says ...

Fraud is the deliberate misrepresentation of fact for the purpose of depriving the University of a valuable possession or legal right.

What it means ...

Fraud involves the use of deception for unjust or unlawful personal gain. It is comparable to theft. As employees of a public university, we must conduct our affairs with the highest level of integrity and be truthful, open, and honest at all times to ensure that University assets and resources are being used appropriately. Engaging in fraudulent activity, or failing to report the fraudulent activity of another employee, is grounds for termination.



Policy: Fiscal Misconduct

What it says ...

Fiscal Misconduct is a) an activity or set of activities that lead to the intentional spending of University resources that are not approved; b) inappropriate use of University resources including assets and personnel; c) knowingly violating University financial policy; d) manipulation of University data and documentation to allow spending where funds do not exist, or e) intentionally misreporting University transactions.

What it means ...

All of the assets and resources of the University are to be used for the sole purpose of fulfilling its educational mission. The use of assets and resources for any other purpose, personal or otherwise, is considered inappropriate. Further, we can spend only those funds that have been approved and budgeted. We must be good stewards of the assets with which we have been entrusted.



INDIANA UNIVERSITY SOUTHEAST

Indiana University Southeast
Office of Administrative Affairs
University Center South US-156
(812) 941-2202
E-mail: webadmaf@ius.edu

Policy I-30, Fiscal Misconduct

www.indiana.edu/~vpcfo/policies/accounting/i-30.html

Policy I-35, Fraud

www.indiana.edu/~vpcfo/policies/accounting/i-35.html

Fiscal Misconduct/Ghost Employment

www.indiana.edu/~uhrs/policies/uwide/fiscal.html

Conflict of Interest

www.indiana.edu/~uhrs/policies/uwide/coi.htm

Employment of Relatives, Students, and Minors

www.indiana.edu/~uhrs/policies/uwide/minors.html

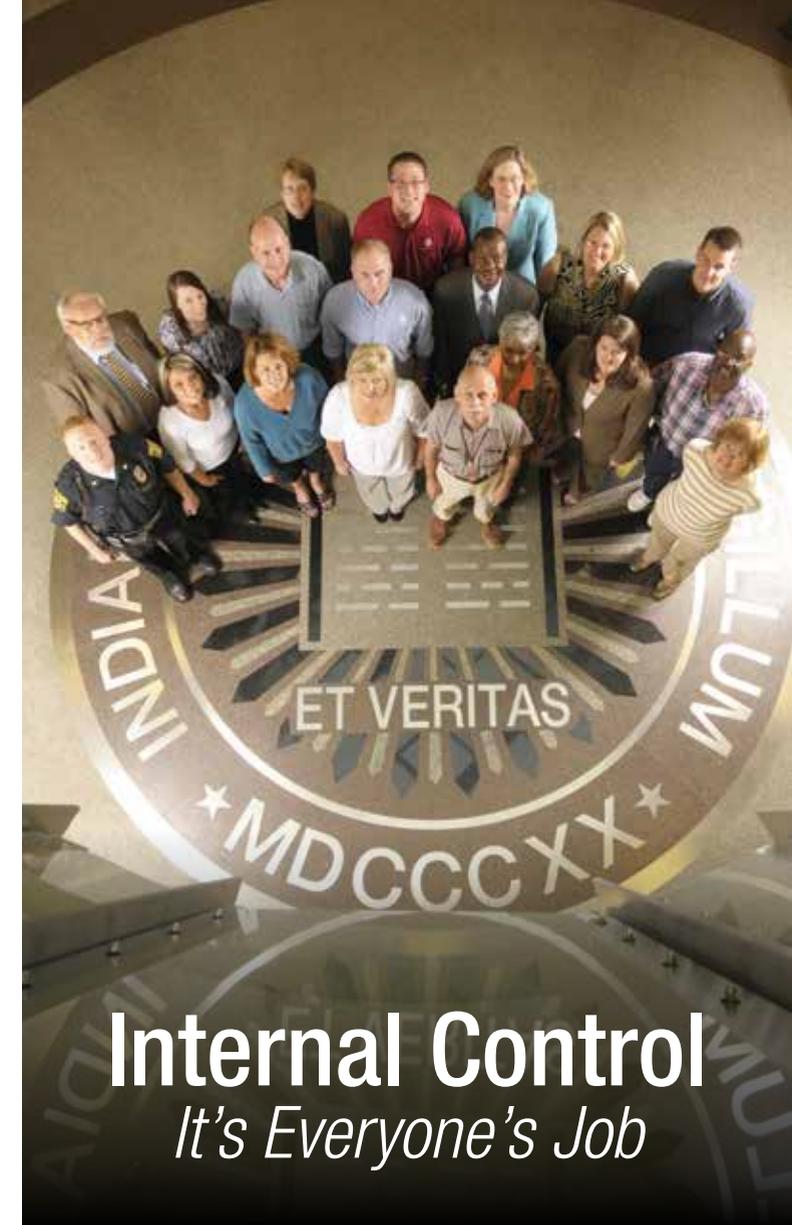
Appropriate Use of Information Technology Resources

<http://informationpolicy.iu.edu/policies/IT01.shtml>

Whistleblower Policy

www.iub.edu/~uhrs/policies/uwide/whistleblower.htm

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Internal Control

It's Everyone's Job



INDIANA UNIVERSITY SOUTHEAST

Internal Control

It's Everyone's Job

Indiana University is a public university with funding coming from student fees and from taxpayer dollars through state appropriation. As a public university, we are accountable to the State of Indiana and its taxpayers. We are held to the highest standards of accountability and conduct. Indiana University has several internal control policies that are intended to protect the University and its employees. It's important that you understand these policies and their application to your daily work. In short, internal control is everyone's job.

Policy: Employment of Relatives

What it says ...

Full-time, part-time, or temporary employees should not be employed in or transferred to a position that establishes an immediate supervisor/employee relationship between two individuals who are related by blood, adoption, marriage, or same sex domestic partnership.

What it means ...

Supervising relatives creates a situation that fosters preferential treatment (real or perceived). Because all employees must be treated fairly and equally, we do not allow the opportunity for preferential treatment of a close relative.



Policy: Use of Computer Technology

What it says ...

Incidental personal use is an accepted and appropriate benefit of being associated with Indiana University's rich technology environment. Appropriate incidental personal use of technology resources does not result in any measurable cost to the University, and benefits the University by allowing personnel to avoid needless inconvenience. Incidental personal use must adhere to all applicable University policies. Under no circumstances may incidental personal use involve violations of the law, interfere with the fulfillment of an employee's University responsibilities, or adversely impact or conflict with activities supporting the mission of the University.

What it means ...

Computer technology is a powerful tool. We must use this technology appropriately and carefully in our daily work. Incidental personal use is allowed as long as there is no measurable cost to the University or interference with an employee's job-related responsibilities.

Policy: Ghost Employment

What it says ...

Indiana law makes it a criminal and civil law offense for IU to employ and pay an employee when that employee is not performing duties related to the operation of the employer.

- (a) No employee is to receive salary or wages for work not performed in the exercise of duties for the institution.
- (b) It is also unlawful for the employee to accept salary or wages in this situation.
- (c) Both the employer and the employee are subject to civil and criminal penalties for violation.

What it means ...

While on the job or "on the clock," we must always be doing the work we've been hired to do. This means that we cannot be paid when we're not working, and we cannot be paid for doing work unrelated to IU. For example, a supervisor may not ask an employee to prepare a church brochure during work hours using University facilities or report you as being at work when you are not here.

Policy: Whistleblower Policy

What it says ...

Individuals are expected to abide by state and federal laws and regulations as well as University policies. Furthermore, an Indiana University employee cannot be compelled by a supervisor or University official to violate a law or University policy. In the interest of the University, individuals who have knowledge of specific acts which he or she reasonably believes violates the law or University policy must disclose those acts to an appropriate University official.

What it means ...

As employees of a public university, we must disclose violations of law or University policy to an appropriate University official. If we fail to share this information with the appropriate individuals, we are violating the Whistleblower Policy. Telling a co-worker is not enough. We must share the information with a supervisor, manager, director, or vice chancellor. The Whistleblower Policy protects employees against reprisal or retaliation.

Policy: Employee Responsibility

What it says ...

If any employee knows or suspects that other University employees are engaged in theft, fraud, embezzlement, fiscal misconduct, or violation of University financial policies, it is their responsibility to immediately notify the Internal Audit department or the appropriate campus police department. All investigations will be conducted in the strictest of confidence. The names of those communicating information will only be revealed if legal action requires disclosure of names.

What it means ...

Similar to the Whistleblower Policy, employees who know or suspect violations of law or University financial policies must notify the appropriate officials - in this case, the Internal Audit department or University Police Department. There is also an anonymous, online reporting hotline at reportfraud.iu.edu.



"Our character is what we do when we think no one is looking."

- H. Jackson Brown, Jr.