



Fraud and Irregularities Awareness and Reporting Policy

Policy Information

Date Established: March 29, 2022

Date Last Updated:

Category: Student Association

Summary

University at Buffalo Student Association Inc. will investigate, and report suspected fraud and irregularities and will not tolerate retaliation against reporting employees or members.

Policy Statement

University at Buffalo Student Association Inc. (SA) is committed to high standards of honest behavior, ethical conduct, and fiduciary responsibility. All members of the SA community have a responsibility for stewardship of SA's resources and are expected to report concerns if they have a reasonable basis for suspecting that fraud or other irregularities have occurred. SA will investigate reports of fraud or other irregularities.

Protection From Retaliation

Consistent with New York State laws, employees and individuals who lawfully report suspected fraud, irregularities, waste, or abuse will not suffer discharge, demotion, suspension, threats, harassment, discrimination, or other forms of retaliation for reporting good faith concerns. Reports of retaliation will be reviewed and investigated in the same manner in which other allegations of misconduct are handled. SA will provide appropriate support to employees and members who report concerns.

Acting in Good Faith

Individuals who report concerns of suspected fraud or irregularities must act in good faith and have reasonable grounds for making the report. Allegations that prove to have been made maliciously or knowingly to be false are not protected under the good faith standard, and therefore are subject to discipline, up to and including termination.

Background

University at Buffalo Student Association Inc. is committed to the stewardship of its resources. Managers are expected to maintain a work environment that promotes ethical and honest behavior and follow policies and procedures to prevent and detect irregularities including fraud, waste, and abuse. Employees and members, at all levels, should be aware of the risks inherent in their areas of responsibility and incorporate procedures in their business practices to safeguard the resources entrusted to them.

Applicability

This policy applies to reports of fraud or irregularities involving SA employees, officers, directors, campus related entities, clubs, vendors, consultants, contractors, funding sources, and other

parties with a relationship to the Student Association. In addition to this policy all SA participants are subject to the University at Buffalo's Fraud Reporting Policy that can be found on the University's website.

Definitions

Fraud

For the purposes of this policy, fraud and irregularities include activities that are:

- A misappropriation of assets
- In violation of or non-compliant with any SA, University, State University of New York (SUNY) New York State, or federal law, regulation, policy, or procedure
- Economically wasteful
- An indication of gross misconduct or incompetency
- An unethical, improper, or dishonest act

Examples of fraud and irregularities involving any resources of SA include but are not limited to:

- Theft of any asset including but not limited to money, tangible property, trade secrets, or intellectual property
- Misappropriation, misapplication, destruction, removal, or concealment of records, funds, supplies, furniture, fixtures, equipment, or other assets
- Inappropriate use of computer systems, including hacking and software piracy
- Unauthorized disclosure of confidential or proprietary information
- Unauthorized disclosure of personal information, medical information, or student educational records
- Authorizing or receiving compensation for hours not worked or not covered by appropriate and available leave (falsifying time records)
- Deceptive financial reporting
- Credit card and travel expense misuse or fraud
- Use of staff to perform personal errands, services, or tasks
- Alteration or falsification of a check, bank draft, account, or other SA document
- False claims by employees, students, vendors, or other associated with SA
- Bribery, kickbacks, bid rigging, and conflicts of interest

Good Faith

The good faith standard protects individuals who make a report, even if that report turns out to be incorrect; malicious or vindictive reporters who provide false information knowingly are not protected.

Responsibility

All Employees and Members of SA

- Practice honesty and integrity in fulfilling their responsibilities.

- Comply with all SA, University, SUNY, New York State, and federal laws, policies, regulations, and procedures.
- Safeguard SA resources under their control
- Be alert for any indication that fraud or irregularities might exist in their area.
- Promptly report good faith concerns of any known or suspected fraud or irregularities.
- Be truthful and cooperative in investigations of fraud and irregularities.

Managers and Supervisors

- Maintain a work environment that promotes ethical and honest behavior.
- Maintain confidentiality during investigations of fraud or irregularities.
- Notify the Administrative Director when sufficient facts and circumstances exist to create a reasonable suspicion that a fraud or irregularity has occurred.
- Support Employees and protect them against retaliation with regards to reports of suspected fraud or irregularities

Procedures

Reporting Fraud and Irregularities

Reporting Options

Individuals are encouraged to contact any of the following to report suspected fraud or irregularities

- SA President
- SA Vice President
- SA Treasurer
- SA Senate Chair
- SA Administrative Director
- The University President or their Designee
- University Police

When reporting suspected fraud or irregularities, provide as much detail as possible, including a description of the incident, individuals involved, and financial loss, if any. The report may be submitted anonymously, however providing contact information may be helpful if questions arise. All reports will be reviewed objectively and without regard to the suspected individual's length of service, position, title, or relationship with SA. All reports received will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances, if and to the extent allowed for under law and State University of New York at Buffalo policy(ies). Due to the confidential nature of certain actions of the Student Association as part of the investigation process, the reporting individual may not be informed of the status and resolution of the matter.

Investigation

Individuals who receive a report of suspected fraud or irregularities where sufficient facts and circumstances exist to create a reasonable suspicion that a fraud or irregularity has occurred, must

immediately notify the Administrative Director who will consider the allegations, gather additional information, and coordinate an investigation as appropriate.

The SA Administrative Director shall have the authority to take any lawful steps necessary investigate any fraud or other violation of SA policy and shall have the right to relay findings to any of the above-referenced individuals. The SA Administrative Director may request that other members of SA's Professional Staff or attorney assist in any such investigation. The SA Administrative Director may decline to discuss any such investigation with any individuals whom they believe may be involved in the unlawful activity, at their discretion, if the Administrative Director believes that doing so could compromise an ongoing investigation.

The SA Executive Board, Senate, and the Executive Committee shall have a right to investigate fraud or illegal activity involving SA, and to take any actions authorized under the SA By-Laws.

All SA Participants must be truthful and cooperative in investigations of alleged wrongdoing by the University or SA officials.