

Policies and Procedures

SECTION: Financial	NO. 3.1.16.			
CHAPTER: General	ISSUED: 6/24/09	<i>REV. A</i>	<i>REV. B</i>	<i>REV. C</i>
POLICY: Reporting Financial Misconduct	<i>PAGE 1 OF 2</i>			

PURPOSE

Creighton University is committed to high ethical standards in financial practices for all employees, students and parties with whom the University conducts business. The University believes that good faith reporting of suspected or known financial misconduct is the responsibility of all faculty, staff, students and contractors with whom the University conducts business.

EXCEPTIONS TO THIS POLICY

This policy is not intended to address noncompliant activity that may lead to fraud, waste or abuse in the University's delivery of health care services. Persons having such concerns are directed to policy 2.1.21. "*False Claims Laws and Employee Reporting of Noncompliance*" and the University's Compliance Plan for Health Sciences Billing and Patient Services, accessible at:

http://www.creighton.edu/fileadmin/user/BillingCompliance/docs/Compliance_Plan_for_Health_Sciences.pdf

This policy is not intended to address the reporting of noncompliant conduct in research or sponsored programs, nor is it intended to address suspected research misconduct. Persons having such concerns are directed to Policy 2.1.19. "*Reporting of Noncompliant Conduct in Research or Sponsored Programs*" and Policy 4.2.2. "*Research Misconduct*" for appropriate reporting mechanisms.

For purposes of this policy, the areas not addressed by this policy are referred to as the "Listed Exclusions."

This policy may be administered in conjunction with Policy 3.1.9. "*Fraud and Embezzlement*," when appropriate.

DEFINITIONS

Financial misconduct includes, but is not limited to:

- Misrepresenting financial facts or information, or withholding financial information that could have a material effect on financial reporting, in areas other than those addressed by Listed Exclusions;
- Forgery or alteration of documents with the intent to mislead, in areas other than those addressed by Listed Exclusions;
- Noncompliance with regulatory requirements governing University transactions, in areas other than those addressed by Listed Exclusions;
- Unauthorized disclosure of confidential information, (employee, donor, vendor, etc.)
- Deliberate circumvention of University internal control processes, in areas other than those addressed by Listed Exclusions;
- Unauthorized alteration, access or manipulation of electronic files, except as may be more specifically addressed in Policy 2.4.25. "Fair, Responsible and Acceptable Use;"
- Misappropriation or misuse of University resources, including funds, supplies, equipment, electronic data or other assets;
- Authorizing or receiving reimbursement or compensation for goods not received, hours not worked or services not performed;
- Failure to report or attempts to conceal the improper financial conduct of others;

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- Discouraging or preventing the reporting of improper financial conduct by others.

POLICY/PROCEDURES

Financial misconduct known or suspected by any employee, student or contractor with whom the University conducts business is to be reported using the following reporting progression:

1. Discuss the financial misconduct with your supervisor. If this does not resolve the issue, or you are not comfortable discussing the issue with your supervisor, proceed to the next reporting level.
2. Discuss the financial misconduct with higher level management. If this does not resolve the issue, or you are not comfortable discussing the issue with higher level management, proceed to the next reporting level.
3. Discuss the financial misconduct with the Internal Audit Department or University General Counsel.

Any person who is unsure of where to report suspected financial misconduct or activities that may be addressed by other University policies may consult informally with the Internal Audit Department or University General Counsel as to their reporting options.

No person shall be retaliated against for making a good faith report of known or suspected financial misconduct (see Policy 2.2.24. *Whistleblower Protection*). Failure to report known financial conduct is considered to be a violation of this policy. However, if after investigating any report of financial misconduct, the University determines that the report was frivolous, was not made in good faith or that the reporter provided false information, disciplinary action may be taken against the individual who filed the report or gave false information. Such disciplinary action may include sanctions up to and including termination of employment or enrollment, or termination of the individual's business affiliation with Creighton.

SCOPE

This policy applies to all University students, faculty and staff, and all contractors with whom the University conducts business.

AMENDMENTS AND TERMINATION OF THIS POLICY

The University reserves the right to modify, amend or terminate this policy at any time.