

North Dakota State University

Policy Manual

SECTION 169

EMPLOYEE RESPONSIBILITY AND ACTIVITIES: THEFT AND FRAUD

SOURCE: SBHE Policy Manual, Section 611.10
NDSU President

1. Each employee, as a basic condition of employment, assumes responsibility for safeguarding and preserving the assets and resources of the state and university system and its institutions, particularly those for which the employee is responsible.
 2. Each institution and the system office shall develop and implement controls designed to minimize opportunities for theft, fraud or unlawful or improper use of public resources, including funds, supplies and property. The controls must include a process for reporting of suspected theft, fraud or unlawful or improper use of public resources, designation of an officer with responsibility for receiving and investigating such reports, a process for investigation, audit or referral to law enforcement officials if there is reasonable basis to suspect theft, fraud, or unlawful or improper use of public resources and a report summarizing findings, disposition and, if appropriate, recommendations for additional controls to prevent recurrence.
 3. Each employee is expected to report suspected theft, fraud or unlawful or improper use of public resources to a supervisor, department head, chief fiscal officer or other institution or system officer designated with responsibility for receiving and investigating such reports. *Retaliation for such reporting is prohibited (See NDSU Policy 151.1(12) and 169.1(1)). An employee who intentionally furnishes false information is subject to employer sanctions (see NDCC § 34-11.1-04)3).*
 4. An employee found to have engaged in theft, fraud or unlawful or improper use of public resources, or an employee with knowledge of such acts by another who unreasonably fails to report such information as required by this policy, is subject to discipline, up to and including dismissal.
 5. As used in this policy, "theft, fraud or unlawful or improper use of public funds or property" includes:
 - a. stealing, larceny or embezzlement;
 - b. making or altering documents or files with the intent to defraud;
 - c. purposely inaccurate accounting or financial reporting at any level;
 - d. fraudulent conversion or misappropriation of public resources, including funds, supplies or other property;
 - e. improper handling or reporting of financial transactions;
 - f. authorizing or receiving compensation for goods not received, services not performed or hours not worked, including payment or receipt of a bribe, kickback or other unlawful or unauthorized payment.
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HISTORY:

New	January 2007
Housekeeping	December 2009
Amended	December 2010
Housekeeping	December 28, 2010
Housekeeping	May 2011