

**TALLAHASSEE COMMUNITY COLLEGE  
DISTRICT BOARD OF TRUSTEES  
P O L I C Y**

<b>TITLE:</b> Fraud Detection	<b>NUMBER:</b> 03-32
<b>AUTHORITY:</b> Florida Statute: 1001.61, 1001.63 1001.64 Florida Administrative Code: 6A-14.0261 6A-14.060	<b>SEE ALSO:</b> • <a href="#">Administrative Procedure 03-32AP: Fraud Detection</a>
<b>DATE ADOPTED:</b> 03/16/09	

The Administrative Services Division is responsible for the review of operational functions within all departments of the college to insure compliance with District Board of Trustees Policies and Procedures, State Board of Education Rule and Florida Statutes. Additionally, all levels of management within the college that hold responsibility for managing budgets, grants, or the use of college property are responsible for monitoring compliance to legislative rules, statutes, college policies and procedures within their departments.

The College’s Compliance Officer is responsible for the internal appraisal function. This function includes review of operational issues to aid management in the safeguarding of College resources. It is a managerial control activity which measures and evaluates the efficiency and effectiveness of other controls. In addition, this function may investigate allegations of fraud, irregularities, abuse, illegal acts and suspected misconduct of College employees.

The College has designated the following positions where any of the specified issues may be reported.

1. Vice President for Administrative Services and Chief Financial Officer  
444 Appleyard Drive  
Tallahassee, Florida 32304-2895  
850-201-8590
  
2. College Compliance Officer  
444 Appleyard Drive  
Tallahassee, Florida 32304-2895  
850-201-8590

Employees reporting suspected wrongdoing are protected under Federal and State law from retaliation by management and other employees. Reporting anonymously is also encouraged but requires sufficient details of wrongdoing to allow investigation.

Allegations are reviewed to determine the probability that the alleged acts could have occurred. This review will be conducted under the direction of the Vice President of Administrative Services with the knowledge of the President. Investigations will result in referrals to the proper law enforcement agency when evidence suggests that a criminal activity may have occurred or is occurring that warrants a criminal investigation.