



EASTERN OREGON
UNIVERSITY

Appendix C

Eastern Oregon University Fraud, Waste, and Abuse Reporting Policy

This policy sets forth the guidelines for reporting known or suspected fraud, waste and abuse within Eastern Oregon University (EOU). EOU has stewardship responsibility for all resources entrusted to it.

1.0 Authority

- Oregon Revised Statute (ORS) 244, Government Ethics
- ORS 297, Audits of Public Funds and Financial Records
- ORS 351, Higher Education Generally
- ORS 659, Miscellaneous Prohibitions Relating to Employment and Discrimination

2.0 Definitions

- a.) **Suspected fraud, waste or abuse:** A reasonable belief or actual knowledge that fraud, waste and/or abuse is occurring or has occurred anywhere in the university.
- b.) **Fraud:** A type of illegal act involving the obtaining of something of value through willful misrepresentation.
- c.) **Waste:** Taxpayers not receiving reasonable value for money in connection with any government funded activities due to an inappropriate act or omission by players with control over or access to government resources. Importantly, waste goes beyond fraud and abuse and most waste does not involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions and inadequate oversight.
- d.) **Abuse:** Behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud, violation of laws, regulations, or provisions of a contract or grant agreement.

3.0 Responsibilities

All employees of EOU shall report known or suspected instances of fraud, waste and/or abuse. Matters can be reported to campus management, or through the EOU



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fraud, waste, and abuse hotline at 1-800-XXX-XXXX or at https://_____

EOU contracts with XXX, an independent, third-party vendor, to provide this confidential and anonymous telephone and Internet system for reporting concerns. XXX reports concerns received on the hotline to EOU's internal audit contractor, which coordinates investigation efforts in conjunction with necessary campus and external parties as deemed appropriate.

Employees who identify themselves and make good faith report suspected fraud, waste or abuse are protected from retaliation, in accordance with ORS 659A. EOU will maintain confidentiality for employees reporting suspected irregularities, misconduct, safety issue, or other concerns to the extent possible under the law.

4.0 **Approval History**

Adopted _____