

PREVENTING FRAUD

The prevention of fraud and abuse is the responsibility of every member of the South Carolina Technical College System, its member institutions, and customers. Although a fraud investigation is unsettling, implementing the proper internal controls fraud from occurring. For example,

- Creating a culture of honesty,
- Evaluating existing processes and controls for weaknesses, and
- Developing appropriate oversight processes to eliminate or mitigate control weaknesses.

For more information, please visit our website at www.sctechsystem.edu and click on the link for the Fraud & Abuse Hotline Policy and Procedures



Finance Division: Internal Audits



**GUIDE TO REPORTING
FRAUD,
WASTE,
OR ABUSE**

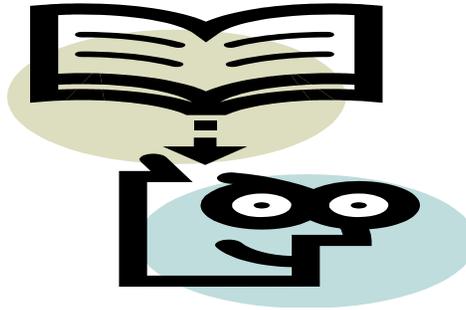
DEFINITIONS

Fraud An illegal act, the concealment of the act and receipt of benefits (generally in the form of financial gain, property, or services) from that act. These acts ordinarily involve a willful or deliberate action with the intent to obtain an unauthorized benefit.

Waste Incurring unnecessary costs as a result of inefficiency or ineffective practices, systems, or controls.

Abuse Abuse involves 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.

REPORTING OPTIONS



If you suspect that fraud, waste, or abuse has occurred, please contact the Finance Division: Internal Audits.

- **Via Phone:**
866-363-7214 (toll free hotline #)
803-896-2655 (local hotline #)
- **Via Email:**
www.sctechsystem.edu/fraud
- **In Writing:**
South Carolina Technical College System
Finance Division: Internal Audits
111 Executive Center Drive
Columbia, SC 29210

The hotline is available 24 hours a day. Call at any time and from anywhere. It is not necessary to identify yourself, but it would help if further information is needed. Your privacy is respected, and every effort has been made to protect your anonymity. Neither calls nor emails can be identified or traced.

SOME COMMON EXAMPLES OF FRAUD, WASTE & ABUSE

- Embezzling, including outright theft or temporary “borrowing” of state or college funds.
- Altering or falsifying documents or computer files, including Time & Attendance records and travel reimbursements.
- Unauthorized use of college property, including computers, vehicles, or telecommunication systems.
- Charging personal purchases to a college procurement card.
- Unauthorized use of a college employee to perform non-college business.
- Misapplying funds, including grant money, for unapproved purposes.