

# Asheville-Buncombe Technical Community College

# (A-B Tech) Procedure

## Procedure 319.20: Reporting Potential Fraud, Damage, or Theft of College Property Procedures

A. In compliance with N.C. G.S. § 143B-920, any employee who receives information or evidence of an attempted arson, or arson, damage of, theft from, or theft of, or embezzlement from, or embezzlement of, or misuse of any State-owned, College-owned, grant-funded, donated, or loaned personal property, buildings, or other real property must report this information or evidence as soon as possible, but not later than three days from its receipt, to the reporting employee's immediate supervisor and the A-B Tech Police. Failure to report information or evidence within this three-day time period may result in disciplinary action, up to and including termination.

B. The reporting employee must contact A-B Tech Police, who will complete an Incident Report. A-B Tech Police will notify Business Services immediately for incidents involving potential financial irregularities, misappropriation of funds, or embezzlement.

C. If any person with a reporting obligation under this policy believes that there is a conflict of interest on the part of the person to whom the allegations of suspected improper activities are to be reported, the next higher level of authority shall receive the report.

D. Upon notification of the incident, A-B Tech Police will:

1. Advise the Vice President of Operations/CIO or designee of incidents involving potential financial irregularities, misappropriation of funds, or embezzlement within two business days of notification.
2. Notify Business Services of all applicable Incident Reports.
3. If warranted, prepare the [State Property Incident Report (SBI-78) form](https://policies.ncsu.edu/wordpress/wp-content/uploads/2016/10/SBI-Form-Updated-2018-Fillable-PDF-.pdf), including information provided by Business Services where applicable, and based on their preliminary investigation for incidents involving potential financial irregularities. The form will be signed by the Vice President of Operations/CIO or a designee.
4. If warranted, submit the completed [State Property Incident Report (SBI-78) form](https://policies.ncsu.edu/wordpress/wp-content/uploads/2016/10/SBI-Form-Updated-2018-Fillable-PDF-.pdf) to [statepropertyincidentreports@ncdps.gov](mailto:statepropertyincidentreports@ncdps.gov) within ten days of the initial receipt of the information or evidence.

E. Upon notification from A-B Tech Police, Business Services will:

1. Review Incident Reports and notify the Vice President for Business and Finance/CFO or designee and A-B Tech Police if further investigation is necessary and if a State Property Incident Report is warranted.
2. Provide additional information, based on preliminary investigations, of the allegations of potential financial irregularities, misappropriation of funds, or embezzlement.
3. Review the [State Property Incident Report (SBI-78) form](https://policies.ncsu.edu/wordpress/wp-content/uploads/2016/10/SBI-Form-Updated-2018-Fillable-PDF-.pdf) before it is filed for incidents involving potential financial irregularities.
4. Investigate as needed and review the results with the appropriate administrators. Make recommendations for improvements to the system of internal controls.

F. To maintain confidentiality and prevent compromising any related investigations, employees should not attempt to conduct investigations or discuss the facts, suspicions, or allegations with anyone, unless specifically directed.

G. Reports of known or potential fraud will be treated in the strictest confidence to the extent possible. Employees will not be subject to retaliation or retribution because of reporting known or suspected fraud.

H. Employees must direct all inquiries from the media or external parties to the Executive Director, Community Relations and Marketing.

I. Cases involving monetary losses to A-B Tech will be pursued for recovery of losses. The College reserves the right to seek redress via civil proceedings against individuals whose fraudulent acts have resulted in financial loss to the College, whether or not the individual concerned is criminally convicted of that fraudulent act.

Definitions:

* Misuse: To use incorrectly
* Fraud: An act of deceiving or misrepresenting
* Embezzlement: To appropriate (something, such as property entrusted to one's care) fraudulently to one's own use

Related Policy:[Policy 319: Appropriate Use of College Resources](https://policies.abtech.edu/Policies/Appropriate%20Use%20of%20College%20Resources.docx)

Owner: Vice President of Operations/CIO

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