

# MANUAL OF POLICY

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**POLICY NUMBER:** I-91 **PAGE** 1 of 4

**POLICY TITLE:** Report and Investigation of Fraud

**LEGAL AUTHORITY:** FLORIDA STATUTES 1001.64 AND 112.3187  
6A-10.081, FLORIDA ADMINISTRATIVE CODE: THE WHISTLEBLOWER  
PROTECTION ENHANCEMENT ACT OF 2012; THE WHISTLE-BLOWER'S  
ACT, SECTIONS 112.3187-31895, FLORIDA STATUTES

**DATE OF LAST REVIEW:** 7/19/2011, 7/16/2013 and 9/17/2024

**DATE OF BOARD ACTION:** 4/22/2010, 7/19/2011, 7/16/2013, 3/18/2014 and 9/17/2024

## I. PURPOSE

Miami Dade College conducts its programs, services and operations fairly and impartially, based on the highest standards of ethical practice. Integrity is the underlying foundation of all relationships, including those with students, employees, the community, and regulating agencies. Breaches of these standards are costly and erode trust and confidence in Miami Dade College, therefore, this policy is established to communicate an institutional commitment to prevent, detect, report, investigate, and administer discipline for unethical, dishonest, and fraudulent, acts. Employees who are dismissed for such violations will not be eligible for rehire. The College, where appropriate, may also pursue legal remedies available under the law.

Fraud involves a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service or property of value from Miami Dade College through deception, misrepresentation, or other unethical or unlawful conduct. Examples include, but are not limited to:

1. Forgery or unauthorized alteration of documents or computer records;
2. Falsification or misrepresentation of reports internally to management or externally to regulatory agencies;
3. Falsification or misrepresentation of time sheets, travel claims for reimbursement or other expense reimbursement claims;
4. Authorizing or receiving compensation for time not worked;
5. Misappropriation of funds, supplies or other assets;
6. Engaging in unauthorized activity that results in a real or apparent conflict of interest;
7. Unauthorized use or disclosure of confidential, proprietary, or protected information to unauthorized individuals;
8. Removal of Miami Dade College property, records or other assets from the premises without supervisory approval;
9. Unauthorized use or destruction of College property, records or college assets, and
10. Taking information and using it or providing information to others that would lead to identity theft.

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## II. RESPONSIBILITY FOR PREVENTION, DETECTION, AND REPORTING

Employees at all levels are responsible for:

- a. Establishing and/or maintaining internal controls and record keeping that will provide for the security and accountability of the resources and assets of Miami Dade College.
- b. Reporting suspected fraudulent or other unethical or unlawful activity to the reporting employee's direct supervisor, and/or administrator in charge of the reporting employee's department, and/or the Vice Provost for Human Resources and/or the Senior Vice Provost for Business Affairs as applicable.
- c. Cooperating fully with College investigations of allegations of fraudulent or other unethical or unlawful activity.

## III. WHISTLEBLOWER PROTECTION

Each employee of the College or of an independent contractor or subcontractor (Contractor) who meets applicable legal requirements to be a whistleblower shall be fully protected in accordance with applicable federal and state laws.

Whistleblowing is defined as an employee's disclosure to the appropriate governmental agency what he or she reasonably believes to be evidence of a College employee, agent or Contractor's:

- Improper use of governmental office;
- Gross mismanagement, malfeasance, misfeasance;
- Gross neglect of duty;
- A gross waste of public funds;
- An abuse of authority
- A violation of any law, rule, or regulation that creates substantial and specific danger to the public's health, safety, or welfare.

Disclosure must be made to the appropriate governmental agency to qualify for whistleblower protection under

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federal or state laws. Depending on the type of allegations, they may include, but are not limited to:

- A member of Congress, or a representative of a Congressional committee;
- A U.S. or Florida Inspector General;
- The U.S. Government Accountability Office;
- A federal employee responsible for contract or grant oversight or management at the relevant agency;
- An official from the Department of Justice or other law enforcement agency;
- A court or grand jury;
- Florida's Whistleblower's Hotline number at 1-800-543-5353.

In addition, such complaints shall be made to the College's Office of Equal Opportunity Programs/ADA Coordinator (OEOP/ADA).

The employee may not be discharged, demoted, or otherwise discriminated against as a reprisal for "whistleblowing". These protections cannot be waived by any agreement, policy, form, or condition of employment.

## IV. INVESTIGATION, ACTION AND RESULTS

The Employee Relations Department of the Division of Human Resources, in consultation with Business Affairs, Legal Affairs, and other departments as appropriate, will investigate allegations of fraud and other unethical or illegal actions in accordance with College policy and procedures.

Employees determined to have participated in any improper activities will be subject to disciplinary action in accordance with College policies and procedures.

Employees who knowingly make false allegations may be subject to disciplinary action.

Employees who report alleged fraud and/or cooperate with investigation of allegations are protected against retaliation by management and other employees under federal and state law. The law may provide for the individual's identity to remain confidential.

The College has in effect other policies and procedures which address standards of integrity and

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breaches thereof, including, but not limited to, the following:

- Equal Access/Equal Opportunity (Policy I-21)
- Political Issues and Correspondence (Policy I-71)
- Conflicts of Interest and Code of Ethics (Policy II-23)
- Outside Employment (Policy II-18)
- Candidates for Public Office (Policy II-20)
- Coaches Code of Ethics (Policy IV-60)
- Use of Computing Resources at Miami Dade College (Policy VII-1)
- Communications (Procedure 1701)
- Nepotism (Procedure 2121)
- Performance Standards and Appeal Procedure for All Professional Exempt Contractual and Support Employees (Procedure 2410)
- Part-Time Employee Performance Standards (Procedure 2160)
- Travel Reimbursement (Procedure 3400)
- Travel Advances (Procedure 3450)
- Conflict of Interest Relative to Employees of the Purchasing Department (Procedure 6013)
- Correspondence with Vendors (Procedure 6309)

	9/17/2024
<b>CHAIRMAN</b>	<b>DATE</b>