

University Enterprises, Inc. Policies and Procedures		Policy No. 617
Section:	Human Resources	
Policy:	Reporting of Fiscal Improprieties	
Effective Date:	January 14, 2006	

Reporting of Fiscal Improprieties

I. PURPOSE

To establish policies and procedures necessary for employees to report illegal or unethical fiscal business practices without fear of retaliation. These types of activities may include, but are not limited to:

- Theft of University Enterprises, Inc. (UEI) monetary or non-monetary assets
- Fraud, or conflicts of interest by UEI employees
- Fiscal misconduct, incompetence, or inefficiency by UEI employees
- Improper contracting practices

II. SCOPE

This policy applies to all UEI employees.

III. POLICY

University Enterprises, Inc.'s management shall encourage employees to report illegal or unethical fiscal business practices without fear of retaliation.

IV. PROCEDURES AND RESPONSIBILITIES

- A. Supervisors' Responsibilities: Each supervisor has the responsibility to provide a positive work environment where employees can be candid and honest without reservation in reporting illegal or unethical business practices.
- B. Reporting:
 1. If fiscal irregularities or fraudulent activities are suspected, employees should notify the Sacramento State Auditing Services Director.
 2. The Sacramento State Auditing Services Director shall notify UEI's Audit Committee Chair and the UEI Executive Director, if appropriate, of all cases of actual or suspected fraud, theft or other fiscal irregularity.
 3. Each complaint will be investigated as expeditiously and as confidentially as is practicable. All investigations will be conducted in a manner designed to maintain confidentiality and the privacy of the parties concerned. The results of the investigation will be reported to the Board of Directors.
 4. The Executive Director will report to the UEI Board of Directors any complaints received.
- C. Reporting of Retaliation: Allegations of retaliation for reporting illegal or unethical fiscal business practices should be reported to UEI's Director of Human Resources or the Sacramento State Vice President of Human Resources for investigation and resolution.

V. RELATED POLICIES

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| Policy No. 605 | Standards of Conduct |
| Policy No. 610 | Conflict of Interest |