**What should I do if I suspect fraud, theft, waste or abuse?**

*As Commonwealth of Virginia employees, we are expected to maintain the highest level of ethics and principles in state government.*

Michael Westfall, CPA

State Inspector General

According to University Policy [1603](https://www.jmu.edu/JMUpolicy/policies/1603.shtml), upon the discovery of circumstances that suggest that a fraudulent transaction may have occurred, it is the responsibility of university employees and students to immediately notify the Director of Audit and Management Services. Upon such notification, the director will ensure that the appropriate vice president and the president are informed of the questionable transaction or specific event. Fraudulent transactions can include, but are not limited to, the following prohibited acts:

* embezzlement
* forgery, falsification or alteration of documents (e.g., timesheets, leave reports, travel vouchers, etc.)
* unauthorized use of university property or resources
* unauthorized access to (or misuse of) computer systems or equipment
* charging personal purchases to the university
* unauthorized use of university employees

University employees and students are also encouraged to report instances of waste or abuse to Audit and Management Services.

University employees (including student employees) and citizens of the Commonwealth may also anonymously report suspicious activities to the State Fraud, Waste and Abuse Hotline, maintained by the Office of the State Inspector General (OSIG), by calling 1-800-723-1615 or submitting an online complaint form. In addition, employees and citizens may report information to OSIG under the Whistle Blower Protection Act (WBPA) program and be eligible for a reward. However, anonymity and confidentiality are not guaranteed when filing a claim under the WBPA. Audit and Management Services may be required to investigate these activities and report findings to OSIG.

The university will not discharge, threaten, or otherwise discriminate or retaliate against a whistle blower who discloses information about suspected wrongdoing or abuse in good faith and upon a reasonable belief that the information is accurate. However, disclosures that are reckless or that the employee knew or should have known were false, confidential by law, or malicious will not be considered good faith reports and will not be protected.