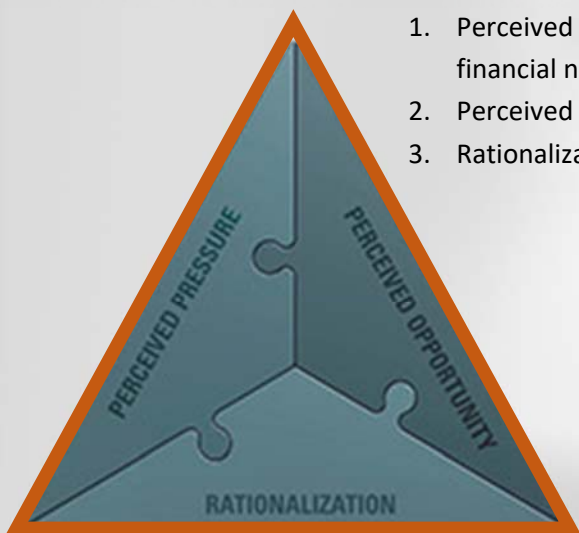


Resist FRAUD

How does one person, let alone an entire University, create a culture that is fraud resistant?

One of the first steps is to understanding where the temptation to commit fraud comes from. While individual motivations vary, [the fraud triangle](#) – a model for explaining the factors that cause someone to commit occupational fraud – consists of three components which, together, lead to fraudulent behavior:

1. Perceived unshareable financial need;
2. Perceived opportunity; and
3. Rationalization.



Watch a 2-minute video on why some people commit fraud:



According to the [Association of Certified Fraud Examiners](#), Institutions of Higher Education can take several preventive measures to reduce the instances of fraud and minimize the opportunity for fraud to be committed:

1. **Employ a hotline to report suspicious behavior.** The hotline offers a way for students, employees, and other parties to anonymously report suspected fraud without fear of retribution.
 - FAMU offers the [Compliance and Ethics hotline](#) which allows for anonymous reporting. You can also reach the Division of Audit by calling 850-412-5479 or emailing us at divisionofaudit@fam.u.edu.
2. **Have clearly written policies and procedures regarding ethics, fraud, and abuse** which outline appropriate codes of conduct and the consequence for violating these rules. The implementation of anti-fraud controls is one of the most effective methods to deter fraud from occurring in any organization, including academia. Rather than risk damaging the University's reputation, these prevention methods can be a proactive approach to save the embarrassment of publicizing instances of fraud.
 - FAMU has [Fraud Prevention and Detection Regulation 1.023 and the Code of Conduct Regulation 1.019](#).
 - The FAMU Board of Trustees has [Fraud Policy 2020-01](#).
 - Our fraud regulation and policy require fraud prevention and detection controls be developed, managed and monitored at all levels of the University.
3. **Train campus employees on what constitutes fraud.** This is an effective prevention measure for Universities.
 - Fraud training was included as part of the 2020 mandatory Fundamentals Training for FAMU employees.
 - You can view the Division of Audit's fraud training video on the [Division of Audit webpage](#).