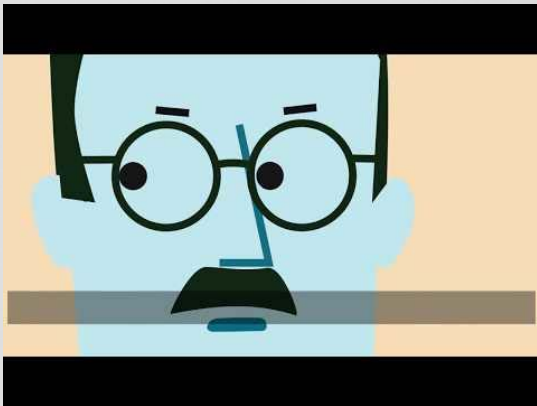


Understand FRAUD

Does someone who commits fraud look a certain way?

The short answer is no. Anyone can commit fraud given the right motivation, opportunity and rationalization. However, years of occupational fraud data analysis conducted by the Association of Certified Fraud Examiners has identified the most common traits of a fraud perpetrator. Watch the short video below to find what the average “fraudster” looks like:

Watch a 2-minute video on the identity of a “fraudster”:



It is important to understand that fraud perpetrators vary as do the schemes they commit. Additionally, fraud “looks” different depending on the occupation and industry in which it is committed. Since FAMU is an Institution of Higher Education consider the following examples of what fraud may look like in academics: [Cases of Higher Education Fraud](#)

- A faculty member submits a fraudulent expense report to the University to be reimbursed for a trip that was comped by the conference association.
- Deans and chairpersons create phony positions (e.g., “assistant dean for retention”) and hire friends and relatives into them.

- Instructors order desk copies of books from publishers under the guise of considering them for adoption as a textbook, then turn around and sell them online.
- Faculty members develop software and other products through their university-sponsored research funds, and then market or sell the products through their own private companies.
- Staffers engage in consulting work on the side but use University labs and facilities for the jobs or assign the work to students as term projects.
- Faculty issue admissions to relatives to come to the U.S. for graduate studies, and offer them assistantships and tuition waivers over other more qualified students without disclosing their relation to them.
- Department heads use department funds to purchase goods and services for their personal use.

[FAMU Board of Trustees Fraud Policy 2020-01](#) defines fraud as:

Obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity’s assets, bribery, or the use of one’s position for personal enrichment through the deliberate misuse or misapplication of an organization’s resources. Fraud generally means an act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or intentional concealment or the omission of material facts.

Regardless of circumstance, FAMU has a “zero tolerance” for fraudulent, unethical and other dishonest activities and expects all staff and students to understand the University’s policies regarding fraud, waste, abuse, ethics, and conduct; and commit to the financial and reputational well-being of FAMU.

You can learn more about fraud on the [Association of Certified Fraud Examiners](#) website.