

Fight FRAUD

What are some ways you can help the University fight fraud in your area?

According to the [Association of Certified Fraud Examiners](#) five ways an organization can combat fraud include:

1. Being proactive;
2. Establishing hiring procedures;
3. Training employees in fraud prevention;
4. Conducting regular audits; and
5. Calling in an expert.

While the implementation of these steps may look slightly different in the different industries, below are some ideas for executing these strategies in higher education and, in particular, here at FAMU.

Be proactive. Proactivity begins with 1) establishing and maintaining internal controls in your area that are specifically designed to prevent and detect fraud, and 2) following the University's [Code of Conduct](#). Managers should set the tone at the top and frequently communicate the University's "zero tolerance" for fraud. All employees should periodically review the University's *Fraud Prevention and Detection Regulation* and the Board of Trustees' [Fraud Policy](#), as well as the [Division of Audit website](#) which offers fraud training videos and materials.

Establish hiring procedures. The University has established hiring procedures and formal employment guidelines. These procedures must be followed to ensure background, employment history, qualifications and references for prospective employees are checked. Additionally, managers should consider incorporating evaluations of their employees' compliance with ethics and anti-fraud standards into regular performance reviews.

Train employees in fraud prevention. Once carefully-screened employees are hired, they should be regularly trained in fraud prevention. Employees should know the University's regulations and policies on fraud, warning signs of fraud, basic fraud prevention techniques and should be aware of procedures for reporting suspicious activity.

Conduct regular audits. The FAMU Division of Audit (DoA) conducts audits within the University based on a variety of factors, however, managers do not have to rely on DoA for review.

You can conduct reviews of your own unit to spot control weaknesses. A good starting point in identifying fraud risks and establishing a strategy to prevent losses is ACFE's [Fraud Prevention Check-up](#).

You can also reach out to the Division of Audit if you would like guidance on how to conduct internal reviews of your operations and controls.

Call in an expert. Contact the Division of Audit when fraud is suspected or discovered. We are responsible for conducting investigations and providing fraud prevention and detection advisory services within the University.

You can make a report to the Division of Audit by calling us at 850-412-5479; emailing us at divisionofaudit@famu.edu; or by using the [FAMU Compliance and Ethics hotline](#).

Watch a 3-minute video on Generative AI and its role in Fraud Examination:

