



GVSU Business and Finance Department Procedures Manual

Section: Business and Finance

Section Number: 340

Subject: GVSU Fraud Statement

Date: September 2022

Description:

Grand Valley State University will investigate suspected fraudulent or dishonest use or misuse of University resources or property by faculty, staff, or students. Anyone found to have committed fraud involving University assets will be subject to disciplinary action by the University, up to and including termination or expulsion, and investigation by law enforcement when warranted.

Purpose:

Fraud, Fraudulent Act or Misconduct: A deliberate act (or failure to act) with the intention of obtaining an unauthorized benefit, either for oneself or for the institution, by using deception or false suggestions or suppression of truth or other unethical means, which are believed and relied upon by others. Depriving another person or the institution of a benefit to which he/she/it is entitled by using any of the means described above also constitutes fraud. Examples of fraudulent acts include, but are not limited to, the following:

- Embezzlement
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Misappropriation or misuse of University resources (e.g., funds, supplies, equipment, facilities, services, inventory, or other assets)
- Authorization or receipt of payment for goods not received or services not performed
- Authorization or receipt of unearned wages or benefits

Organizational Responsibilities:

Suspected fraud can be reported directly to one's supervisor or appropriate administrator, either orally or in writing. The supervisor or administrator must contact the Grand Valley State University Police Department and the Office of Risk Management as soon as a suspected fraud is reported.

NOTE: Internal disciplinary processes will be independent of any criminal investigation.