

Fraud for the Organization

In today's competitive environment, the pressure to achieve organizational success can lead employees to engage in fraudulent activities. These actions may involve the manipulation of data and metrics to enhance the organization's competitiveness, secure funding, or improve its standing in academic rankings. Such fraudulent behaviors can have serious financial, reputational, and legal consequences.

The following controls can help reduce the risk of fraud committed for the organization:

Supporting documentation

- Retain adequate documentation to support information reported for data verification and audit purposes. Ensure records are secured and available for review.

Trend Analysis

- Analyze historical metrics to identify unusual trends, patterns, or spikes in data reported. Timely analysis improves decision making accuracy.

Data Verification

- Compare data against reliable sources to verify the accuracy of reported information. Verification ensures data integrity and builds confidence in reported results.

Segregation of Duties

- Ensure that no single individual has control of all aspects of data reporting to reduce the risk of manipulation. Segregating duties enhances reporting integrity.

Management Review

- Review reports and metrics for qualities including proper context, relevancy, comparability, and integrity.

Tone at the Top

- Leadership should consistently model and enforce high ethical standards, prioritizing ethical behavior over reported metrics.

Where can I find more information?

 [USF Regulation 5.001](#): Fraud Prevention and Financial Detection

 USF Office of Internal Audit website: <https://www.usf.edu/audit/>

How can I report general USF fraud or abuse?

 Notify your supervisor

 Contact the USF Office of Internal Audit at (813) 974-2705

 Report general USF fraud & abuse through the [EthicsPoint](#) hotline at (866) 974-8411