

Oklahoma State University Policy and Procedures

AUDITS WHICH UNCOVER CRIMINAL ACTS	1-0604 GENERAL UNIVERSITY May 2014
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POLICY

1.01 It is the policy of Oklahoma State University (OSU) to pursue any audit which uncovers criminal acts to its just and legal end.

PROCEDURES

2.01 Audits will progress under normal audit procedures until such time that a criminal act has been uncovered or is suspected. At that time, the auditor will be required to immediately notify the Office of Fiscal and Administrative Compliance and provide complete details of findings to-date. The Office of Fiscal and Administrative Compliance will notify the OSU Police Department so appropriate action can be taken, and IT Security will be contacted for assistance as needed. Investigation procedures will be coordinated, and the audit work will continue and be kept confidential until the criminal act has been substantiated and documented and the loss has been determined.

2.02 All working papers and other documentation will be available through the Office of Fiscal and Administrative Compliance to the OSU Police Department investigators. All findings of criminal activity uncovered as a part of an audit or review will be documented and turned over by the Office of Fiscal and Administrative Compliance to the OSU Police Department to be submitted to the local District Attorney. The local District Attorney will determine if criminal charges will be filed.

2.03 OSU will seek the recovery of all losses. The Director of Risk Management will be notified by the Office of Fiscal and Administrative Compliance, and documentation will be provided to support any losses that may be covered under the University's bond and/or insurance program. Any restitution recovered from the perpetrator during the course of the investigation will be deposited into the Restitution Recovery Account pending completion of the investigation. Restitution recovered as a result of legal procedures will be monitored by the Office of Fiscal and Administrative Compliance.

2.04 Deviations from this policy and procedure must have prior approval of the Vice President of Administration and Finance.