



## Ohio Administrative Code

### Rule 3341-6-24 Reporting fraud, waste, or abuse of university resources.

Effective: March 11, 2026

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#### (A) Policy statement and purpose

Bowling Green state university encourage its employees (faculty, administrative and classified staff) and students to disclose suspected misconduct and instances of fraud, waste, or abuse involving university resources.

#### (B) Policy

All such allegations are seriously considered and pursued to the extent allowed by the quality of the information received and available evidence. Individuals, when reporting such misconduct and fraudulent acts, as well as incidents of suspected waste and misuse of resources, may identify themselves or, if they prefer, remain anonymous. Allegations of financially-related misconduct, fraud, theft, embezzlement, abuse, or waste of university resources may be reported to the office of internal auditing and advisory services in person, in writing, via telephone, fax, or email to the office of internal auditing and advisory services. Allegations can also be reported online at the office of internal audit and advisory services web page: <https://www.bgsu.edu/internal-auditing/reporting-fraud-waste-or-abuse-.html>.

Internal auditing and advisory services will treat all allegations as sensitive and will reveal the information only on a "need to know" basis. All reports will be treated diligently and when properly received, the auditor will undertake a preliminary investigation to establish whether the claim has merit and can be substantiated. The audit staff follows the standard of professional practice to review the received allegations and to determine evidence for substantiation in order to draw an unbiased conclusion.

The auditor's conclusion, when completed, may be transmitted orally or in a written format. All written reports will be transmitted, as appropriate, to the department head, division vice president, vice president for finance and administration, president and the audit committee of the board of



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trustees. When deemed necessary, a copy of the report will also be transmitted to the general counsel, university police and/or human resources.