Misuse of University Assets Reporting and Investigatory Procedures

I. Reporting

A. Employees and DCCs must report suspected Misuse to a supervisor in their chain of authority or may make a report directly to the Office of the Senior Vice President for Business Affairs and Chief Financial Officer (“Business Affairs Office”) at 520-621-5977.

B. Employees should also contact the University of Arizona Police Department (UAPD) at (520) 621-8273 in cases where a crime has occurred or will occur imminently, such as theft of University property.

C. Loss or theft of a work device or a personal device that accessed or contained University data should be reported to UAPD. University employees must also notify the Information Security Office by completing the online questionnaire, Report Lost or Stolen University Data or by reporting the Information Security Incident.

D. Matters that do not involve Misuse should be addressed by unit or departmental leadership in partnership with the Division of Human Resources and, as necessary, the Office of the Provost. If there is any question as to whether an action constitutes fraud, contact the Assistant Vice President and Comptroller, Financial Services for guidance.

II. Investigation

A. The Business Affairs Office, or other designated individual, may conduct a preliminary audit or review of the available evidence and related circumstances to determine whether a more extensive audit or investigation is warranted.

B. When an allegation of Misuse is made against a student, the Business Affairs Office will inform the Dean of Students Office, which will coordinate with the Business Affairs Office to review and take appropriate disciplinary measures.

C. The Business Affairs Office, UAPD, Internal Audit Department, Deans, Directors, and Department Heads have authority to take immediate action as necessary to secure and protect University Assets and any pertinent accounting and administrative records from Misuse, destruction, or alteration.

D. If a more extensive audit or investigation is deemed necessary, the Business Affairs Office will determine who will conduct that process.

E. If at any time it appears to the Business Affairs Office that the matter may involve criminal misconduct, the Office of the General Counsel will be consulted, and the incident will be reported to UAPD.

F. An employee subject to an investigation for Misuse of University Assets may be placed on administrative leave pending an investigation. The Business Affairs Office will inform the Division of Human Resources and coordinate with the appropriate unit leaders.
G. Subject to applicable Arizona law, matters pertaining to reports and investigations of Misuse of University Assets will be treated as confidential pending the completion of any audit or investigation.

H. An employee subject to criminal investigation for Misuse of University Assets may, at the employee’s expense, be represented by legal counsel during meetings or interviews related to the criminal investigation.

III. Post-Investigation Actions

A. When directed, the designated investigator will make a written report to the Business Affairs Office.

B. The Business Affairs Office will inform the University President or designee and the Senior Vice President for Legal Affairs and General Counsel of the outcome.

C. The Business Affairs Office will inform the Senior Vice President who oversees the concerned unit, the appropriate supervisor within the unit, the Division of Human Resources, and the Office of the Provost, as necessary, of the investigative results.

D. Management should conduct an evaluation of internal controls and strengthen controls as necessary to protect University Assets. Information and resources on internal controls can be found on the Financial Services website.

IV. Disciplinary Actions

A. If the designated administrator conducting the investigation concludes that the employee engaged in Misuse of University Assets, the employee’s supervisor will initiate appropriate disciplinary action in accordance with existing ABOR and University policies, including all provisions regarding due process, in partnership with the Division of Human Resources and, as necessary, the Office of the Provost.

B. If the designated administrator conducting the investigation concludes that a student engaged in Misuse of University Assets, the Dean of Students Office will be promptly informed and the student will be subject to appropriate disciplinary action in accordance with existing ABOR and University policies, including all provisions regarding due process.

C. All other rules, regulations, and statutes governing University business operations will apply to disciplinary action taken against an employee for violation of the Misuse of University Assets Policy.

D. If an investigation finds that a former employee engaged in Misuse of University Assets before the employee left University employment, the former employee may be designated as ineligible for rehire.

E. When necessary, the Business Affairs Office will confirm appropriate disciplinary action has been taken.