



BOISE STATE UNIVERSITY

University Policy 6000

Fiscal Misconduct

Effective Date

May 2010

Last Revision Date

May 29, 2025

Responsible Party

Office of Compliance and Ethics, (208) 426-1258

Scope and Audience

This policy applies to any suspected or known Fiscal Misconduct, including fraud, misappropriation, or other fiscal irregularities involving faculty, staff, and/or students. This policy also applies to vendors, contractors, and others doing business with the University or on University property.

The management, reporting, and resolution of financial conflicts of interest are governed under University Policy 1110 (Conflicts of Interest). Allegations of research misconduct are covered under University Policy 5060 (Misconduct in Research).

Additional Authority

- Idaho Protection of Public Employees Act
- Idaho Code § 18-5701 (Misuse of Public Moneys by Public Officers and Public Employees)
- Idaho Code § 18-5702 (Grading and Punishment for Misuse of Funds)
- Idaho Code § 18-5703 (Public Funds and Securities - Definitions)
- Idaho State Board of Education Policy, Section II. Q. (Conflict of Interest and Ethical Conduct - All Employees)
- Idaho State Board of Education Policy, Section V.Y. (Fiscal Misconduct)
- University Policy 2020 (Student Code of Conduct)

- University Policy 4000 (Faculty Code of Conduct)
 - University Policy 7030 (Reporting Waste and Violations of Law, Regulation, or University Policy)
 - Idaho Ethics in Government Manual
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1. Policy Purpose

To establish the parameters for the reporting, investigation, and resolution of suspected or known Fiscal Misconduct.

2. Policy Statement

Boise State University is committed to maintaining the highest professional standards in its administrative operations, promoting ethical practices among its employees, and ensuring a level of accountability that protects the assets and interests of the university. This policy ensures a coordinated approach toward the resolution of Fiscal Misconduct and encourages compliance with applicable federal and state laws, Idaho State Board of Education and University fiscal policy and procedures.

3. Definitions

3.1 Fiscal Misconduct

A willful or deliberate act with the intention of obtaining an unauthorized benefit, such as money or property, by deception, concealment of material fact, or other unethical means. Fiscal Misconduct also includes abusive financial practices or financial irregularities that give the appearance of Fiscal Misconduct or impropriety.

Examples of Fiscal Misconduct include, but are not limited to, the following:

- a. Theft or embezzlement of institutional funds or assets (supplies, equipment, etc.)
- b. Bribery, kickbacks, or bid rigging
- c. Unauthorized use of University equipment and property, such as communication systems, computers, automobiles, or building space
- d. Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the institution in exchange for official action

- e. Falsification of official financial records such as contracts, timesheets, travel claims, vendor invoices, etc.
- f. Improper destruction or alteration of University financial records
- g. Improprieties in the handling of money or financial transactions
- h. Illegal or unauthorized transfer, storage, or distribution of institutional data for personal gain
- i. Intentional misuse of institutional trademarks, licenses, etc.
- j. Compensation for hours not worked or covered by appropriate available leave
- k. Significant violations of University accounting policy or procedures

4. Responsibilities

- a. Employees and students are prohibited from engaging in any activities that may be considered Fiscal Misconduct under this policy.
- b. Vendors, contractors, consultants, and parties with a business relationship are prohibited from engaging in Fiscal Misconduct that affects the University, its students, its employees, or its customers.
- c. University employees and students are required to report known or suspected Fiscal Misconduct to the Office of Compliance and Ethics or to Internal Audit and Advisory Services (see Section 4 - Reporting Fiscal Misconduct).
- d. Administrators, managers, and supervisors who receive reports of Fiscal Misconduct are required to immediately notify the Office of Compliance and Ethics or Internal Audit and Advisory Services (see Section 4 - Reporting Fiscal Misconduct).
- e. The Office of Compliance and Ethics must promptly notify and discuss all suspected or known Fiscal Misconduct with Internal Audit and Advisory Services.
- f. The Department of Public Safety must be notified if the situation warrants.

- g. All faculty, staff, and students are prohibited from knowingly making false accusations of fiscal misconduct.
- h. Employees and students are required to cooperate with the Office of Compliance and Ethics, Internal Audit and Advisory Services, legal counsel, the Compliance Officer, and any others who have been engaged to assist with the review or investigation of suspected Fiscal Misconduct.
- i. Employees, students, consultants, contractors, or other persons having a business relationship will not take any adverse action against another person who, in good faith, reports or assists in the review or investigation of suspected Fiscal Misconduct.
- j. Employees are responsible for making reasonable efforts to prevent and detect Fiscal Misconduct. This includes establishing and adhering to a system of internal controls within their area and in accordance with applicable University policy and procedure.
- k. Employees are expected to become familiar with the types of Fiscal Misconduct that might occur within their area of responsibility.
- l. Employees other than those designated under this policy or their designee(s) are prohibited from performing investigations of Fiscal Misconduct.

5. Reporting Fiscal Misconduct

- a. Reports of known or suspected Fiscal Misconduct can be made to the Office of Compliance and Ethics or Internal Audit and Advisory Services.
- b. Reports can be made in person, by phone, by mail, or online through the University's [Compliance Reporting Hotline](#) (anonymous reporting option available).

Office of Compliance and Ethics

Physical Address:

University Plaza

960 South Broadway Ave, Ste. 250

Boise, Idaho 83725

Mail:

Attn: Office of Compliance and Ethics
1910 University Drive
Boise, Idaho 83706

Phone:

(208) 426-1258

Email:

complianceandethics@boisestate.edu

Online:

[Compliance Reporting Hotline](#) (anonymous reporting option available)

Internal Audit and Advisory Services

Idaho State Board of Education
650 West State Street, 3rd Floor
Boise, Idaho 83702
[Reporting Options](#)
(208) 488-7584

- c. All information received by the University concerning suspected fiscal misconduct will be treated as “sensitive” and will only be shared with persons on a “need to know” basis.

6. Fiscal Misconduct Review/Investigation

- a. All reports of Fiscal Misconduct must be reviewed by the Chief Audit Executive for Internal Audit and Advisory Services. The Chief Audit Executive will work with the Office of General Counsel and the Compliance Officer, or designee, as applicable, to plan and coordinate the review/investigation of Fiscal Misconduct reports. A review/investigation may include work performed by Internal Audit and Advisory Services and other University areas (e.g., Office of Compliance and Ethics, Human Resources and Workforce Strategy, Office of Information Technology, etc.) and/or outside investigators or reviewers.
- b. The Chief Audit Executive will make the final determination as to the level of Internal Audit and Advisory Service’s involvement. The Chief Audit Executive has the authority to escalate any issue to the Audit, Risk, and Compliance Committee of the Idaho State Board of Education.

- c. Internal Audit and Advisory Services and/or the Office of Compliance and Ethics will have complete and unrestricted access to all University records, documents, facilities (owned or rented), and employees needed to perform the review/investigation. Internal Audit and Advisory Services and/or the Office of Compliance and Ethics also have the authority to examine, copy, and/or take custody of records or equipment without prior notice or consent of any individual who may have use or custody of such items or facilities when it is within the scope of the review.
- d. Internal Audit and Advisory Services and/or the Office of Compliance and Ethics, when applicable, will communicate the results of a review/investigation to the University President and to the Chief Financial and Operating Officer and Vice President for Finance and Operations. When appropriate, the results of the review/investigation may also be communicated to the appropriate administrators (vice presidents, deans, directors, etc.).

7. Resolution

- a. The Idaho State Board of Education Board (“Board”) can, at its discretion, directly resolve any matter of Fiscal Misconduct, but it must always determine the resolution of Fiscal Misconduct involving the University President.
- b. For matters not directly resolved by the Board, the University President has the final authority to decide on appropriate resolution or corrective/disciplinary action needed in response to a violation of Fiscal Misconduct.

8. Violation of Policy

Violation of this policy could result in one or more of the following:

- a. Disciplinary action up to and including termination of employment
- b. Repayment or replacement of property or money
- c. Referral to law enforcement for additional investigation
- d. The cancellation of contracts and agreements, and a prohibition from future business dealings with the University

- e. Disciplinary action under the Student Code of Conduct.
- f. Civil Action

9. Whistleblower Protection

Federal and State law and the University prohibit adverse action against any employee, or a person authorized to act on behalf of an employee, or student who communicates in good faith any waste of public funds, property, or manpower or violation of law, rule, or regulation (both state and federal), or who participates in an investigation or court case related to an allegation of Fiscal Misconduct (see Idaho Protection of Public Employees Act, Idaho Code, Title 6, Chapter 21) and University Policy 7030 - Reporting Waste and Violations of Law, Regulation, or University Policy.

10. Related Information

[Compliance Reporting Hotline](#)

[Compliance and Ethics Website](#)

Revision History

May 2017; May 29, 2025