

Theft, misappropriation or unauthorized use of funds, supplies, property or other resources;

Forgery, falsification, alteration, deletion, destroying, or removal of documents or records (whether financial, operational or academic);

Unauthorized access to or alteration, deletion, removal, or manipulation of computer files;

Falsification of College reports;

Authorization or receipt of compensation for hours not worked.

2. **Waste.** The intentional, reckless, or negligent expenditure, consumption, mismanagement, use, or squandering of College resources. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems or controls.

3. **Abuse.** College resource in a manner contrary to applicable laws policies or generally accepted practices. This includes intentional destruction, diversion, manipulation, misapplication or misuse of assets, information, systems, relationships or other resources. It also includes misuse of authority or College position for personal gain or other non-College purpose.

4. **Other Irregular Activities.** Other irregular activities include but are not limited to activities that:

Are in violation of or non-compliant with any applicable state and federal law or regulation;

Are in violation of or non-compliant with any applicable College or SUNY policy, procedure, or regulation;

C

-granting authority or accreditation;

Involve the unauthorized disclosure of or access to confidential information, student

E. HANDLING OF REPORTS

Upon receipt of a report and accordance with approved administrative procedures, the Office of the Assistant Vice President of Employee Resources will take appropriate steps to determine the type of allegation and gather additional information needed to evaluate the complaint. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Activities described above that may constitute fraud, waste, abuse, or other irregular activities may also be covered by existing College policies and procedures on special topics. Such activities may still be reported under this policy but will be referred for handling to the extent such other procedures exist.

F. NO RETALIATION

No individual who, reasonably and in good faith, reports a violation of this Policy shall be subject to retaliation, in any form, including, but not limited to, harassment or any adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. Additionally, intentional use of this process to make false allegations may subject the complainant to disciplinary action. Any individual who believes he/she has been subjected to retaliation in violation of this provision should report the suspected retaliation to the Assistant Vice President for Employee Resources as soon as possible. If the report is against the Assistant Vice President for Employee Resources, suspected retaliation should be reported to the College

Employee Code of Professional Ethics