

Harvard University Fraud and Whistleblowing Policy

The [Harvard University Fraud Policy](#) was developed to define roles and responsibilities for detecting and presenting fraud, reinforce personal responsibility and accountability, and detail the procedures for reporting and investigating suspected fraud.

For questions, or **to report fraudulent activity**, you should contact:

- your supervisor
- your HR partner
- the HSPH Controller (Vicki Johnson, 617-432-3527), or
- the University compliance Hotline (877-694-2275)

If someone has reported fraudulent activity to you, contact the HSPH controller (Vicki Johnson at 617-432-3527).

Proper internal controls help to prevent or lower the risk of fraud. Good internal controls include:

- Staff should be trained on key responsibilities, policies and procedures
 - There should be segregation of duties (e.g., separate preparer and approvers)
 - Documentation should be obtained to support financial transactions
 - Approvers should be at an appropriate level of authority
 - Budget to Actuals reviews should be done
 - Review of financial transactions in the general ledger should be conducted on a monthly basis (e.g., review detail listings--are charges appropriate? are charges missing?).
 - Errors should be identified and corrected on a timely basis
 - System access should be commensurate with responsibilities
 - Assets should be safeguarded (e.g, checks and petty cash should be in a secure area, such as a locker drawer or safe)
 - The working environment should be one where it is OK to ask questions.

The [Harvard University Whistleblowing Policy](#) encourages members of the Harvard community to report suspected violations of law or University policy to their supervisor, to a local tub finance officer, to a local or central human resources officer, or to the Compliance Hotline. This policy reinforces Harvard's retaliation policy for any member of the community who in good faith voices concerns, seeks advice, files a complaint or grievance, seeks the aid of Human resources, testifies or participates in investigations, compliance reviews, proceedings or hearings, or opposes actual or perceived violations of Harvard University's policy or unlawful acts.

An employee who has a good faith suspicion of a violation of law or Harvard policy is encouraged to report the concern promptly to:

- your supervisor
- your HR Partner
- the HSPH Controller (Vicki Johnson, 617-432-3527), *or*
- the University Compliance Hotline (877-694-2275).

A supervisor or other University officer who receives a concern from another employee should promptly contact the HSPH Controller (Vicki Johnson, 617-432-3527)