

Reporting Non-Compliance

- Duke University expects all employees to assist in maintaining a compliant environment
- The university requires all employees to help by
 - Assisting in correcting non-compliant practices
 - Advising others of non-compliant behavior and/or practices
 - Reporting serious fraudulent non-compliance to the proper office(s)
- This includes reporting instances of financial non-compliance in accordance with Federal regulations and Duke University policies and procedures.
- Duke University views non-compliance in two ways:
 - Non-fraudulent behavior
 - Fraudulent behavior



Addressing Non-Fraudulent Compliance Issues

- As non-fraudulent financial compliance questions arise, each employee has the responsibility to investigate and explore the right thing to do according to sponsor and University requirements.
- This means:
 - Understanding the correct rule/regulation
 - Advising others on these issues
 - Assisting others in correcting non-compliant practice
 - Reporting continued non-compliant practice to a supervisor or appropriate university office
- You will need to use your own discretion depending on:
 - The issue
 - Your role
 - Your relationship with members of your department
- Doing nothing about a non-compliant situation is not acceptable



Addressing Non-Fraudulent Compliance Issues

- Resources available to you include:
 - Sponsor regulations
 - University policies and procedures
 - Training classes
 - Duke University Medical Center Compliance Integrity Hotline: (800) 826-8109 (Calls to Hotline can be anonymous)
 - The network of informed individuals with whom you work, such as the PI, Departmental or Research Administrator, Business Manager, Management Center, Chair, or Dean

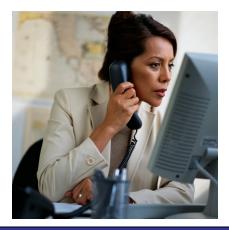




Addressing Non-Fraudulent Compliance Issues

As an alternative, if a question remains unresolved or if you are uncomfortable using the above resources, the Office of Sponsored Programs (OSP) is available to assist you.

- You may contact OSP at 684-5442; or
- Send an e-mail to the OSP Associate Directors:
 - Mary Johnson
 - Heather Quadlin
 - Sandy Hart





Fraudulent Compliance Issues

- Instances of possible fraud must be reported to the Duke University Compliance and Fraud Hotline (800-849-9793) regardless of the value involved. For more information, visit the <u>Compliance Web site</u>.
- Reports will be investigated and appropriate action will be taken.
- Calls will not be traced.
- Calls to Hotline can be anonymous.
- Callers can identify themselves if they need to give further information about a situation.
- If callers choose to identify themselves, their confidentiality will be protected to the extent permitted by law.



Fraudulent Compliance Issues

If it is feasible or appropriate, you may also want to notify the Office of Sponsored Programs (OSP), Principal Investigator (PI), Department Administrator, Business Manager, Chair, and/or Dean.





Duke Policy on Reporting Fraud

- Duke has a Compliance Reporting and Non-Retaliation and Non-Retribution policy.
- The policy ensures that no one will be subject to any adverse action just because they report what they honestly believe is a compliance violation.
- However, if Duke determines that someone purposely made up, exaggerated, or otherwise distorted a report of wrongdoing
 whether to protect themselves or to hurt someone else - that person will NOT be protected under the policy.



Reporting Non-Compliance

Compliance Monitoring

- <u>Research Costing Compliance</u>
 - Monitors compliance by testing research transactions, integrates compliance monitoring with training, and provides remediation and assistance in corrective actions

You may contact RCC at (919) 668-0275

- Office of Internal Audits
 - Perform audits of schools the scope and subject are based on risk self assessments consider identified compliance risks
 - Duke University Compliance Program provides oversight for compliance activities across the entire university