Under the direction of the University of Arkansas System Internal Audit Department, a fraud hotline has been established for all employees to communicate potential fraudulent behavior.

Fraud is defined as "the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury" (Board Policy 350.1).

Steps to report potential fraudulent behavior:

- 1. Talk to your immediate supervisor and discuss your concerns.
- 2. Report the activity to the Director of Finance, Administration Building, at 622-5112 or
- 3. Call the confidential University of Arkansas System fraud hotline at 1-866-252-9838.

It is the responsibility of the Finance Department to adhere to the highest standards of accountability, ethics and transparency.