



SUBJECT:	Financial Affairs		
POLICY:	501.2 Fiscal Misconduct		
PROCEDURE:	501.2.1		
EFFECTIVE:	November 2014	REVISED:	November 2022
		REVIEWED:	January 2025

Introduction and Purpose

The following procedures are for reporting and resolving instances of known or suspected fiscal misconduct in order to protect the assets and interests of the state.

Procedure

Upon a receipt of a report of suspected fiscal misconduct, the members of the fiscal misconduct committee, comprised of the CEO/dean, executive director of operations and executive director of instruction, will determine the procedures to be used and the appropriate team to review or investigate the allegations. The investigative process may include other college employees as needed and will keep the MSU Audit Services apprised of the investigations.

The director of the affected department shall be informed of the allegation by the fiscal misconduct committee. The committee will provide guidance on any immediate personnel actions or procedural changes that may be necessary to proceed with the investigation or protect college resources during the investigation. The committee will keep the director or department head informed of the on - going investigation and its results. At the completion of any investigation, the department director or head is responsible for implementing changes in policy and procedures for improved internal controls to prevent a reoccurrence.

The affected director or department head shall not attempt to conduct an independent investigation or audit, nor shall they confront or question the individual(s) accused of misconduct. Rather, the affected director shall cooperate and coordinate with the investigative team.

Members of the fiscal misconduct committee and affected department employees shall use discretion and not discuss the circumstances with persons not involved in the incident or with persons without an essential need - to - know.

The CEO/dean and executive director of operations of Great Falls College MSU will determine the degree to which MSU legal, audit & advisory services will be involved in a campus investigation. At a minimum, the executive director of operations will keep MSU legal, audit & advisory services regularly apprised of a campus investigation's progress, outcome, reporting and resulting internal control changes.

The CEO/dean or their designee will notify the attorney general and the legislative auditor in writing upon the discovery of any theft, actual or suspected, involving state monies or property as required by MCA 5-13-309.

Resources

[MUS Compliance Hotline](#)

[State of Montana Legislative Auditor](#)