

Tone at the Top

[USF Policy 0-023 Section V.A.1](#) states “University Leadership responsible for a Business Function is expected to set an appropriate “tone at the top” that reflects USF’s values and commitment to ethical conduct.” A culture that does not prioritize ethical conduct can perpetuate fraudulent activities.

The statements below are key action steps management should take to set an appropriate tone at the top.

Demonstrate Commitment

- Set an appropriate tone of respect for compliance by complying with regulations, policies, and procedures.

Commitment to Competence

- Review and update policies and procedures regularly through internal audits, risk assessments, and other means.

Communicate Expectations

- Communicate the importance of compliance to all employees through training sessions, newsletters, and other forms of communication.

Encourage Reporting

- Encourage employees to report violations of policies and procedures through anonymous hotlines, suggestion boxes, and other means.

Exercise Oversight

- Monitor compliance with policies and procedures and take corrective action as needed to address violations.

Ensure Accountability

- Hold employees accountable for their actions through performance evaluations, disciplinary actions, and other means.

Where can I find more information?

 [USF Policy 0-023 Internal Control](#)

 USF Internal Audit Website at <https://www.usf.edu/audit/>

 Related Direct Support Organization policies.

How can I report potential fraud or abuse?

 Notify your supervisor.

 Contact the USF Office of Internal Audit at (813) 974-2705.

 Report activities anonymously through the [EthicsPoint](#) hotline at (866) 974-8411.