Date: December 10, 2007
To: University of Missouri Employees
From: Gordon H. Lamb, Ph.D.
Interim President

Subject: Fiscal Misconduct Reporting Line

The University of Missouri values integrity, honesty and ethical conduct. Consistent with recommendations made by our Internal and External Auditors as well as the American Institute of Certified Public Accountants (AICPA), which recommended that all organizations develop a confidential reporting system as part of an organization’s overall fraud and compliance program, the University of Missouri is implementing a Fiscal Misconduct Reporting Line (FMRL). This reporting system is effective immediately, and will be available on a 24-hour/365-day basis for individuals to report known or suspected employee fraud or fiscal misconduct at the University of Missouri.

The University has contracted with an outside provider for a web- and telephone-based system. Individuals may choose to identify themselves when reporting, or may choose to remain anonymous. It is important to note that this reporting line is not intended to replace or supersede other avenues of reporting which currently exist at the University, but serves as an additional way for individuals to report such concerns.

The Fiscal Misconduct Reporting Line may be used to report instances of suspected fraud or fiscal misconduct. Fiscal misconduct includes, but is not limited to:

- Statements or actions that violate or conflict with either internal policies, procedures, or practices or government regulations related to the detailed reporting of the financial statements;
- Unlawful gifts, or bribes;
- Theft, or misappropriation of University property or assets;
- Misuse of funds under grants or contracts; or
- Unauthorized alteration or destruction of financial documents or records.

To access the FMRL, you can call a toll-free number, 1-866-447-9821, or log on to https://www.compliancehelpline.com/UM.jsp. Additional information regarding the Reporting Line can be found at the above website. If you have questions or need further clarification, please contact either Nilufer Joseph in the Office of the Vice President for Finance and Administration at 573-882-3611, or Kathy Bunn in the Office of the General Counsel at 573-882-3211.

COLUMBIA  KANSAS CITY  ROLLA  ST. LOUIS