1. Are you aware of anyone who has taken assets (including cash, equipment, or inventory) from the College? If so, please provide details.
2. Has anyone asked you to commit an improper, illegal, or unprofessional act(s), or a breach or circumvention of a policy, procedure, or practice? If so, please provide details.
3. Have you witnessed an improper, illegal, or unprofessional act(s), or a breach or circumvention of a policy, procedure, or practice? If so, please provide details.
4. Are there any areas where you believe controls are not sufficient to catch someone stealing money or other assets in a timely manner? Please explain.
5. What controls are in place that would normally catch someone improperly altering the College’s financial statements in a timely manner? Please explain.
6. Are you aware of any employee(s), including supervisors, who may be getting expense reimbursements for illegitimate expenses or similar payments that could be improper or illegal? (List names and/or titles.) Additionally, please provide details for the items that you feel may be improper or illegal so that the Internal Auditors may follow up.
7. Are you aware of any employee(s), including supervisors, who may be experiencing financial or other pressures that could cause them to be vulnerable to stealing College assets or committing other improprieties? (Describe situation and employee(s) involved.)
8. Have you noticed any employees who are in positions where they handle cash or other assets, who have exhibited extreme changes in lifestyle (i.e. living beyond their means)? (Describe situation and employee(s) involved.)
9. Do supervisors expect you to report improprieties, illegal acts (sexual harassment, discrimination, etc.), fraud, stealing, etc. to either internal or external parties? If so, who would you communicate with? (Provide available contact information i.e. name, address, phone #, etc.)
10. If the issues described in question #9 involved your immediate supervisor, to whom would you report the incident(s)?
11. Describe any College problems or circumstances that may cause the College or employees to violate College policies, improperly report financial statements, or misappropriate assets.
12. Do department heads and supervisors demonstrate integrity and honesty in all of their conduct? (Describe examples of such conduct.)
13. Has anyone ever threatened you or intimidated you, regarding your disclosure of any potential workplace impropriety? (Describe.) Have you reported such incidents and was any action taken?
14. Has anyone (staff or student) asked you to change, alter, or manipulate student transactions without proper authority? (Describe situation and parties involved.)
15. Are you aware of anyone who has unauthorized access to student accounts/records? (List names and/or titles.)
16. Are you aware of any deposits altered before they are taken to the bank? If so, please provide details regarding the nature of the alterations, including the date of the deposit, the amount of the deposit and the alteration, if possible.
17. Has anyone made change for personal checks out of cash drawers/boxes, etc. whether for themselves or others? If so, please provide details of the event.
18. Has anyone borrowed funds from the cash drawers with the expressed intent to repay such borrowings? If so, please provide as much detail as possible (i.e. person(s) involved, the date, time, location, and amounts involved and whether the borrowings were in fact repaid).
19. Are you aware of any un-deposited collections? (Describe.)
20. Are you aware of any personal relationships (relatives, friends, etc.) that may have influenced business decisions, purchases, or other transactions between the College and vendors/third parties? If so, please provide details about this related-party transaction.
21. Do you have an ownership interest or are you aware of any other employee with an ownership interest in a vendor that does business with South Texas College? If so, please provide the employee name and vendor name.
22. Are you aware of any manipulation, falsification, or alteration of accounting records or supporting documents from which financial statements are prepared? If so, please explain.
23. Are you aware of any misrepresentation in or intentional omission from the financial statements or any intentional misapplication of accounting principles? If so, please explain.
24. Because of your employment position, do you feel pressure not to report anything you feel is not right? If so, can you suggest a method to report your concerns?
25. Has anyone suggested or implied that a contract for goods or services be directed to a particular vendor? If so, please provide as much detail as possible (i.e. vendor name, contract or purchase orders involved).
26. Are you aware of the Fraud Hotline? If so, have you ever reported any incidents to the Hotline? Was any action taken?
27. Please provide additional observations or comments concerning fraud.

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Name and Title (optional) Date