Employees of the State of North Carolina are required by North Carolina General Statute 114-15.1 to report to their immediate supervisor any information or evidence of an attempted arson, or arson, damage of, theft from, or theft of, or embezzlement from, or embezzlement of, or misuse of, any state-owned personal property, buildings or other real property as soon as possible, but not later than three (3) days from receipt of the information or evidence. State-owned personal property may include, but is not limited to, motor vehicles, telephones, copiers, computers, credit cards, and fax machines.

The immediate supervisor shall be required to report such information or evidence to the Chancellor through the Vice Chancellor for Business and Finance. The Vice Chancellor for Business and Finance is then required to report such information or evidence, in writing, on behalf of the Chancellor to the Director of the State Bureau of Investigation (SBI).

Prior to reporting the information to the SBI, the Vice Chancellor for Business and Finance will notify the university’s Director of Internal Audit and/or the university’s Chief of Police of the information or evidence received. Those individuals will determine whether or not they will conduct an internal investigation into the matter. If a decision is made to conduct an internal investigation, the SBI will be notified.

All university employees will be required to cooperate with the Director of Internal Audit, Chief of Police, SBI, Office of the State Auditor or any other officer or agent who is involved in an investigation.

An employee may also make an anonymous report of possible misuse by calling the university’s Internal Auditor’s hotline (910-672-1400).