

Board Policy DIE: Fraud Prevention

Status: ADOPTED

Original Adopted Date: 11/08/2012

PURPOSE

To promote and ensure the reporting of suspicion of fraudulent activity, the Worth County Board of Education ensures employees, clients and providers of confidential channels to report suspicious activities.

DEFINITIONS

Fraud:

The intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to federal, state, or local governments, which could result in a tangible or intangible benefit to themselves, others, or the district or could cause detriment to others or the district, state, or federal governments. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.

Waste:

The intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of district, state, or federal resources to the detriment or potential detriment of the district. Waste also includes incurring unnecessary costs as a result of ineffective practices, systems, or controls.

Abuse:

Excessive or improper use of a thing, or to employ something in a manner contrary to the natural or legal rules for its use. Intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources. Extravagant or excessive use as to abuse one's position or authority. Abuse can occur in financial or non-financial settings.

Examples of Fraud, Waste, and Abuse include:

- Personal use of district-owned vehicles
- Long distance personal calls
- Personal use of district-owned supplies or equipment
- Violations of system and/or state procurement policy
- Excessive or unnecessary purchases
- Falsification of official documents (timesheets, leave reports, travel vouchers, etc.)
- Contract fraud
- Conducting personal business on district time
- Inappropriate expenditures
- Embezzlement

RESPONSIBILITIES

Worth County Schools employees who suspect that fraud, impropriety, or irregularity has occurred shall immediately report those suspicions to their immediate supervisor and/or the Superintendent/designee, who shall have the primary responsibility for initiating the necessary investigations. Investigations shall be conducted in coordination with legal counsel and/or other internal or external departments or agencies as appropriate.

Reporting of Fraud, Waste, Abuse, or Corruption

Employees of Worth County Schools shall report verbally or in writing to their supervisor, department head, or other appropriate authority, evidence of activity by a district department, agency or employee constituting:

1. A violation of local, state, or federal law, rule or regulation;
2. Fraud;
3. Misappropriation of resources;
4. Substantial and specific danger to the public health and safety; or
5. Gross mismanagement, a gross waste of monies, or gross abuse of authority

Further, it is the rule of Worth County School System that employees be free of intimidation or harassment when reporting to public bodies about matters of public concern, including offering testimony to or testifying before appropriate legislative panels.
