

ANTI-FRAUD

The district will not tolerate fraudulent, illegal or otherwise unethical activities and will implement disciplinary measures that may include termination and/or discharge, as well as criminal prosecution.

This policy applies to any fraud, or suspected fraud, involving employees as well as consultants, vendors, contractors, outside agencies doing business with employees of such agencies, any other parties with a business relationship with the District, and Board members.

Fraud – Definitions

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon his/her injury.

The following are examples of prohibited acts:

- A. falsification of any District record with the intent to conceal information to the District's detriment or the individual's advantage, particularly financial records.
- B. forgery of a check, bank draft, wire transfer or any other District financial document
- C. unauthorized alteration of a financial document or account belonging to the District
- D. misappropriation of funds, supplies or other assets of the District
- E. impropriety in the handling or reporting of money or financial transactions
- F. disclosing confidential and proprietary information to outside parties for personal gain (either directly or indirectly)
- G. asking for or accepting anything of material value from contractors vendors or persons providing services or materials to the District, except as provided in gift policies
- H. unauthorized destruction, removal, or use of records, furniture, fixtures and/or equipment for personal gain (either directly or indirectly)

- I. misuse of Federal, State or Local funds for other than their designated purposes

This list is meant to illustrate the types of activities that are prohibited and is not intended to be comprehensive. Other misconduct of a similar nature is similarly prohibited.

Reporting and Confidentiality

Each employee or agent of the District shall be responsible for reporting any observed or suspected fraud or fraudulent activity to the Business Office, the Superintendent or the Board President. If the reported conduct relates to the Superintendent, the report may be filed directly with the Board President. If the reported conduct relates to a Board Member, the report may be made to one (1) or more of the following: the Board President, District Superintendent, the ISD Superintendent, and/or law enforcement

All administrators shall be vigilant for any conduct that may appear to constitute fraud within the areas of their responsibility.

All reporting and investigation shall be done in accordance with the District's Whistleblower's Guideline.

The District will maintain confidentiality with regard to the reports of suspected misconduct and the investigation, the extent consistent with the conduct of an appropriate investigation and its obligations under the Freedom of Information Act. However, absolute confidentiality for reporting witnesses and investigation results cannot be guaranteed.

Except as authorized by the Superintendent or his/her designee, the reporting witness and others interviewed are not to discuss the allegations or investigation with other District employees or officials, vendors or contractors. Such discussions may interfere with the investigation. Further, because of the nature of the alleged misconduct, unsubstantiated allegations which are not privileged could harm an innocent individual's reputation and result in potential civil liability.

Non-Retaliation

Those who, in good faith, report suspected fraudulent activity will not be subject to any retaliation as a result of bringing the suspected misconduct forward. They will be subject to protection of the District's Whistleblower's Policy.