

ANTI-FRAUD

The Board of Education expects all its employees to be honest and ethical in their conduct and to refrain from engaging in activities which may be fraudulent, illegal, or otherwise unethical. The District will not tolerate such activities, and will investigate claims of suspected fraud or fraudulent activity and implement appropriate disciplinary measures, when necessary.

Scope

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

Policy

Fraud and fraudulent activity are strictly prohibited.

Each employee or agent of the District shall be responsible for reporting any observed or suspected fraud or fraudulent activity to his/her immediate supervisor. If the employee's immediate supervisor is not available, responsive, or is the employee whose behavior is in question, the employee may report such information to the Superintendent. If the reported conduct relates to the Superintendent, the report may then be filed directly with the Board President.

All administrators shall attempt to investigate and verify any conduct that appears to constitute fraud within the areas of their responsibility.

All reporting and investigation shall be done in accordance with the District's Whistleblower's AG 1411 (see also AG 3211 and AG 4211).

In addition to or instead of filing a written report with the supervisor or other District authority, the employee may file a report using the Auditor of State's system for reporting fraud in accordance with Ohio law.

Notification

The District shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee at the time of his/her employment through a Public School Works module. Each new employee shall confirm receipt of such information within thirty (30) days of beginning employment by completing the module.

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 injury it to his/her legal injury. For purposes of this policy, fraud includes the misuse and/or misappropriation of public money by any Board employee member or official, or any office or Department of the District.

Deleted: his/her injury

The following are examples of prohibited acts:

- A. falsification of any District record (particularly financial records) with the intent to conceal information to the District's detriment or the individual's advantage
- 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 handling or reporting 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 State or Federal funds for other than their designated purposes

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

Confidentiality

The District will maintain confidentiality with regard to the reports of suspected misconduct and the investigation, to the extent consistent with the conduct of an appropriate investigation and its obligations under the Public Records 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 that 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 1411 (see also Policy 3211 and Policy 4211).

Adopted 12/15/08