

Fraud Prevention
F-160-P

For purposes of this policy, “fraud” is the deception of others intended to result in financial gain. A “financial irregularity” means an activity that violates an internal control or District rule involving a financial matter.

Reporting Suspected Fraud or Financial Irregularities

Any person who has reason to suspect fraud or financial irregularities should report that suspicion to the Superintendent or designee as soon as practicable. Employees or District volunteers who suspect fraud or financial irregularities are required to report it and may be disciplined or dismissed for failing to do so. If the suspected fraud or financial irregularity directly involves the Superintendent, the report should be made to the Board President. Reports will be kept confidential to the extent allowed by law. The person making the report should not communicate directly with the suspected individual or individuals unless specifically authorized to do so.

Investigating Suspected Fraud

The Superintendent or designee will investigate all suspected fraud or financial irregularities. If the Superintendent is the subject of the investigation, the Board President will designate an appropriate person to conduct the investigation. The Superintendent or designee will have access to all District records pertinent to the investigation and the authority to examine, copy, or remove all documents on District technology. No person will be permitted to alter, destroy, conceal, or falsify any record or document with the intent to influence an investigation.