

CCSB Policy 6GX-10-2.35 Discussion Agenda - 09/17/09 – Public Hearing

2.35 ANTI-FRAUD

- A. It is the policy of the School Board that the commission of fraud and/ or fraudulent acts or concealment of fraud by any employee of the school district will not be tolerated. This policy applies to any fraud, suspected or observed, involving district staff/employees, outside support organizations, vendors, contractors, volunteers, and/or outside agencies doing business with the School Board, and any other persons or organizations in a position to commit fraud in carrying out their relation with the district and the School Board.
- B. Fraud is defined as the intentional falsification, misrepresentation or concealment of facts, by or at the direction of a district employee, acting in his/her capacity as a school district employee, for the purpose of obtaining some benefit for the employee or any other person or to induce another person to act to his/her detriment or the detriment of the school district.
- C. Fraud includes but is not limited to the following: lying to obtain material benefit; embezzlement; theft of property, funds or services; misappropriation and/or personal use of school district funds, property or equipment; collusion with third parties for their benefit and to the detriment of the district; falsifying, altering or forging school district, state or other government agency documents, forms or reports; accepting bribes, gifts or other favors from any person or organization under circumstances that indicate that the gift or favor was intended to influence the employee's decision making.
- D. All employees of the district have an affirmative obligation to report fraud to their supervisor or, if the circumstances warrant, directly to the Superintendent of Schools. Any employee who reports fraud in good faith shall not be subject to recrimination for having made the report. Individuals who knowingly make a false report of fraud shall be subject to discipline. Failure to report known fraudulent acts or acts that reasonably appear to constitute fraud may be grounds for discipline.
- E. All allegations of fraud will be investigated by the appropriate district staff and will be reported to law enforcement if there is cause to believe that a criminal offense has occurred. Any investigation required shall be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the district or any other employee of the district. Employees who are determined to have committed a fraudulent act as defined herein shall be subject to discipline, up to and including dismissal. Any non-employee identified in paragraph 1 above who is determined to have committed fraud as defined herein shall be permanently barred from further association or business relations with the district. Employees who are dismissed shall not be eligible for rehire.
- F. The Superintendent, working in conjunction with the Internal Auditor, external auditors, and district staff will ensure that appropriate internal controls are in place to diminish the opportunities for theft, embezzlement and other fraudulent acts by employees. Such

internal controls shall be reviewed and revised as necessary including but not limited to such times as an employee has been found to have committed fraud.

G. Employees having been found to have committed or concealed fraud shall be disciplined as set forth in Human Resources Policy 2.17 (A)(4).

STATUTORY AUTHORITY: 1001.32, 1001.41, 1001.42, 1001.43, Florida Statutes

LAWS IMPLEMENTED: 1001.42, 1001.43, Florida Statutes (Adopted: 00/00/09)