

ANTI-FRAUD

This policy is implemented to make employees aware of activities which may be fraudulent, illegal, or otherwise unethical. The District will not tolerate such activities, and disciplinary measures will be implemented as appropriate.

Scope

This policy applies to any fraud, or suspected fraud, involving elected officials, employees, consultants, vendors, contractors, outside agencies and employees of such agencies, and any other parties with 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 the Superintendent. If the observed or suspected fraud or fraudulent activity involves a School Board member or the Superintendent, the report should be made to the Board Attorney.

The obligation to report fraud includes instances when the employee knew or should have known that an incident of fraud had occurred.

All administrators shall be vigilant for 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 Policy and Procedure. (Policy 1211, AP 1211, Policy 3211, AP 3211, Policy 4211, and AP 4211)

Fraud – Definitions

Fraud is defined as the intentional, false representation or concealment of a material fact in order to personally benefit or induce another to act to his/her detriment.

Actions constituting fraud include, but are not limited to the following:

- A. falsifying, unauthorized altering, or forgoing District documents, including but not limited to the following:
 - 1. claims for payments or reimbursements, which would include, but not be limited to, submitting false claims for travel or overtime
 - 2. absence or leave forms, an example of which would be reporting falsely an absence as a sick day or failing to report an absence

3. files, either in electronic or printed format, photographic records or audio records that are maintained by the District, or accounts belonging to the District
 4. a check, bank draft, wire transfer, or any other District financial document
 5. student records that are maintained in either electronic or printed formats
 6. fire, health, sanitation, and safety reports that are maintained in either electronic or printed formats
- B. misappropriating funds, supplies, or other assets of the District
 - C. handling or reporting money or financial transactions in an improper or illegal manner
 - D. disclosing, either directly or indirectly, confidential and proprietary information to outside parties for personal gain
 - E. disclosing to other persons the purchasing/bidding activities engaged in or contemplated by the District so that any entity, person, or business has an unfair advantage in the purchasing/bid process
 - F. causing the District to pay excessive prices or fees where justification is not documented
 - G. accepting or offering a bribe, gifts or other favors under circumstances that indicate that the bribe, gift or favor was intended to influence a decision that was, or needed to be, made
 - H. removing, destroying, or using for personal gain records, furniture, fixtures and/or equipment
 - I. using State or Federal funds for other than their designated and approved purposes, or
 - J. using District equipment or work time for any outside private business activity.

This list is meant to illustrate the types of activities that are prohibited, and is not intended to be all-inclusive. Other misconduct of a similar nature is prohibited.

Investigation

If the allegations of fraudulent misconduct involve a District employee, the Superintendent shall determine whether an investigation by the District is warranted. If the Superintendent determines that the allegations appear to involve criminal misconduct, the matter shall be referred to the Sheriff's Office.

If the allegation involves the Superintendent or a Board member, the allegation shall be referred to the Board Attorney. If the Board Attorney determines that the allegations appear to involve criminal misconduct, the matter shall be referred to the Sheriff's Office. If the Board Attorney determines that the allegations do not appear to involve criminal misconduct, the matter shall be assigned by the Board Attorney to a third party, who is not an employee of the District, for the purpose of conducting an investigation concerning the allegations. Upon the conclusion of this investigation, the investigator shall forward the report to the Board Attorney. The Board Attorney shall forward the report to the Board which shall take such action as is appropriate.

Any investigation conducted pursuant to this policy shall be conducted without regard for the length of service, position/title, or relationship of the individual who is alleged to have committed or concealed fraud.

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 the District's obligations under the Freedom of Information Act and F.S. Chapter 119. 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 to the attention of the District. They will be subject to protection of the District's Whistleblower's Policy and Administrative Procedure. (Policy 1211, AP 1211, Policy 3211, AP 3211, Policy 4211, and AP 4211)

Additionally, individuals who knowingly make a false report of suspected fraud or fraudulent activity shall be subject to disciplinary action pursuant to the District's Whistleblower's Policy and Administrative Procedure. (Policy 1211, AP 1211, Policy 3211, AP 3211, Policy 4211, and AP 4211)