



Book	School Board Policies
Section	Chapter 02 - Fiscal Management
Title	Anti-Fraud Policy
Code	02-21
Status	Active
Adopted	December 14, 2015

## 2-21 ANTI-FRAUD POLICY

### Purpose

The purpose of this policy is to establish certain principles and expectations for the School District in order to prevent fraud, investigate and provide consequences for engaging in any manner of fraud, and to heighten awareness of possible fraud. The District will not tolerate fraud or the concealment of fraud. These activities could result in criminal prosecution and disciplinary action, up to and including termination of employment in accordance with School Board Policy.

### (A) Applicability

(1) 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.

### (B) Fraud and fraudulent activity is strictly prohibited.

(1) Each employee or agent of the District is responsible for reporting any observed or suspected fraud or fraudulent activity to the Superintendent or his/her designee. The Superintendent will refer the matter to the District's Chief Financial Officer and Assistant Superintendent for Human Resources to provide an initial review of the report and to coordinate any necessary investigation.

(2) The obligation to report fraud includes instances when the employee was aware that an incident of fraud had occurred.

### (C) 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, and includes:

(1) falsifying, unauthorized altering, or forging District documents, including but not limited to:

- (a) Claims of payments or reimbursements, which include, but are not limited to, submitting false claims for travel, work hours, or overtime;
  - (b) Absence or leave forms for any purpose, including absences from the worksite due to a Temporary Duty Assignment (TDA), or failure to report an absence;
  - (c) Electronic or printed files, photographic records or audio records or accounts maintained and belonging to the District;
  - (d) Checks, bank drafts, wire transfers, or any other District financial documents;
  - (e) Electronic or printed student records;
  - (f) Electronic or printed fire, health, sanitation, and safety reports;
- (2) misappropriating funds, supplies, or other assets of the District;
  - (3) handling or reporting money or financial transactions in an improper or illegal manner;
  - (4) directly or indirectly disclosing confidential and proprietary information to outside parties for personal gain;
  - (5) 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;
  - (6) causing the District to pay excessive prices or fees where justification is not documented;
  - (7) accepting or offering a bribe, gifts or other favors when it appears that the bribe, gift or favor was intended to influence a decision that was or needed to be made;
  - (8) using local, State or Federal funds for other than their designated and approved purposes; or
  - (9) using District equipment or work time for any outside private business activity.

#### (D) Investigation

- (1) Notwithstanding the provisions of Board Policy 6-8, investigations shall be conducted and reported by the Division of Human Resources.
- (2) Any complaints concerning the Superintendent or School Board Members should be directed to the agency having jurisdiction such as the appropriate law enforcement office or the Florida Commission on Ethics.
- (3) Any investigation 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.

#### (E) Confidentiality

- (1) The District will maintain confidentiality of reports of suspected misconduct and the investigation, to the extent consistent with the conduct of an appropriate investigation and the District's obligations under Chapter 119, Florida Statutes. However, absolute confidentiality for reporting witnesses and investigation results cannot be guaranteed.

(2) Except as authorized by the Superintendent, the reporting witness and others interviewed shall not discuss the allegations or investigation with other District employees or officials, vendors or contractors. Unsubstantiated allegations that are not privileged could harm an innocent individual's reputation and result in potential civil liability.

(F) Non-Retaliation

(1) Individuals who, in good faith, report suspected fraudulent activity will not be subject to retaliation as a result of reporting the actual or suspected misconduct.

(2) Individuals who knowingly make a false report of suspected fraud or fraudulent activity shall be subject to disciplinary action which may include termination of employment for willful misconduct.

Legal

Statutory Authority: Chapter 119, Sections 1001.32(2), 1001.41(2), 1001.42(27), 1001.43(11), and 1012.23(1), Florida Statutes

Laws Implemented: Section 1001.42(6), Florida Statutes