

FRAUD REPORTING

The District expects all employees, Board of Education members, consultants, vendors, contractors, and other parties maintaining any business relationship with the District to act with integrity, due diligence and in accordance with all applicable laws, District policies, and procedures in matters involving District fiscal and property resources. The District is entrusted with public dollars and no person connected with the District should do anything to erode that trust.

The Superintendent or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the District. Every member of the District's administrative and supervisory team shall be alert for any indication of fraud, financial impropriety, or irregularity within his/her areas of responsibility.

Fraud Reporting

- A. Any District employee who suspects fraud, impropriety, or irregularity in relation to District fiscal or other resources shall report his/her suspicions immediately to his/her supervisor and/or the Superintendent, who shall be responsible for initiating necessary investigations. In the event the concern or complaint involves the Superintendent, the concern may be brought to the attention of the Board President. To the extent possible, investigations shall be conducted in a manner that protects the confidentiality of the parties and the facts and be conducted in coordination with legal counsel and other internal or external departments and agencies as appropriate. All employees involved in the investigation shall be advised to keep information about the investigation confidential.
- B. Fraud and financial impropriety shall include, but is not be limited to the following:
1. forgery or unauthorized alteration of any document or account belonging to the District;
 2. forgery or unauthorized alteration of a check, bank draft, or any other financial document;
 3. misappropriation of funds, securities, supplies, or other District assets, including employee time;
 4. impropriety in the handling of money or reporting of District financial transactions;
 5. profiteering as a result of insider knowledge of District information or activities;
 6. unauthorized disclosure of confidential or proprietary information to outside parties;
 7. unauthorized disclosure of investment activities engaged in or contemplated by the District;
 8. accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District, except as otherwise permitted by law or District policy. See Board Policy GBCA.
 9. inappropriately destroying, removing, or using records, furniture, fixtures, or equipment;

10. failure to provide financial records required by state or local entities;
11. failure to disclose conflicts of interest as required by law or District policy;
12. disposing of District property for personal gain or benefit; and
13. any other dishonest act regarding the finances of the District.

C. Fraud Investigations: If an employee is found to have committed fraud or financial impropriety, the District Administrator or designee shall take or recommend appropriate disciplinary action, which may include termination of employment. When circumstances warrant, the Board, District Administrator, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds.

ADOPTED: April 26, 2010

REVISED: April 23, 2012

LEGAL REF.:	Wisconsin Statutes:	19.41	946.10
		19.59	946.12
		120.12(1)	946.13

REVIEW DATE: February 29, 2012