



Book	Policy Manual
Section	8000 Operations
Title	ANTI-FRAUD
Code	po8900
Status	Active
Adopted	April 28, 2008

8900 - **ANTI-FRAUD**

This policy is implemented to advise employees about 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 employees as well as consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and any other parties with a business relationship with the District.

Policy

Fraud and fraudulent activity is strictly prohibited.

Each employee or agent of the District shall be responsible for reporting any observed or suspected fraud or fraudulent activity to the Business Office, the Superintendent or the Board President.

All administrators shall be vigilant for any conduct that may appear to constitute fraud within the areas of their responsibility.

All reporting and investigation shall be done in accordance with the District's Whistleblower's Guideline. (AG 1411).

Fraud – Definitions

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon his/her injury.

The following are examples of prohibited acts:

- A. falsification of any District record with the intent to conceal information to the District's detriment or the individual's advantage, particularly financial records
- B. forgery of a check, bank draft, wire transfer or any other District financial document
- C. unauthorized alteration of a financial document or account belonging to the District
- D. misappropriation of funds, supplies or other assets of the District
- E. impropriety in the handling or reporting of money or financial transactions
- F. disclosing confidential and proprietary information to outside parties for personal gain (either directly or indirectly)
- G. asking for or accepting anything of material value from contractors, vendors or persons providing services or materials to the District, except as provided in gift policies
- H. unauthorized destruction, removal, or use of records, furniture, fixtures and/or equipment for personal gain (either directly or indirectly)
- I. misuse of State or Federal funds for other than their designated purposes

This list is meant to illustrate the types of activities that are prohibited. It is not comprehensive. Other misconduct of a similar nature is similarly prohibited.

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 its obligations under the Freedom of Information Act. 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 which 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 forward. They will be subject to protection of the District's Whistleblower's Policy 1411.