

## **Fraud Prevention**

### **Echols County School District**

#### **FRAUD, WASTE, ABUSE and CORRUPTION Procedures**

##### **PURPOSE:**

In compliance with White House Executive Order 12731, the Echols County School System provides all employees, clients, vendors, and individuals with confidential channels to report suspicious activities. The Echols County School System shall not tolerate fraud, waste, abuse or corruption of any kind and has an established system for the reporting and investigating of suspicious activities.

##### **DEFINITIONS:**

“Fraud” means the intentional deception perpetrated by an individual or individuals, or an Organization or organizations, either internal or external to Echols County Schools that could result in a tangible or intangible benefit to themselves, others, or the locality or could cause detriment to others or the locality. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.

“Waste” means the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use or squandering of resources owned or operated by the locality to the detriment or potential detriment of the locality. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.

“Abuse” means the excessive or improper use of something, or the employment of something in a manner contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources owned or operated by the locality; or extravagant or excessive use so as to abuse one’s position or authority.

“Corruption” means the abuse of authority for material gain. But because education is an important public good, its professional standards include more than just material goods; hence the definition of education corruption includes the abuse of authority for personal as well as material gain.

##### **EXAMPLES OF FRAUD, WASTE, ABUSE and CORRUPTION: (NOT ALL-INCLUSIVE)**

- . Long distance personal phone calls
- . Personal use of district owned supplies or equipment
- . Violations of system and/or state procurement policy
- . Excessive or unnecessary purchases
- . Falsification of official documents (timesheets, leave reports, travel vouchers, etc.)

- . Contract fraud
- . Serious abuse of time
- . Inappropriate expenditures
- . Embezzlement
- . Theft or misuse of school funds or property
- . Neglect of duty
- . Using one's position at the school for personal gain

#### STATEMENT OF ADMINISTRATIVE REGULATIONS:

Any and all reports of suspicious activity and/or suspected fraud, waste, or abuse, shall be investigated. The Echols County School System shall not tolerate fraud, waste, or abuse of any kind, and any reported cases of suspected fraud, waste, and abuse will be thoroughly investigated to determine if disciplinary, financial recovery, and/or criminal action should be taken.

#### CONFIDENTIALITY:

All reports of suspected fraud, waste, or abuse must be handled under the strictest confidentiality. Only those directly involved in the investigation should be given information. Informants may remain anonymous but should be encouraged to cooperate with the investigators and should provide as much detail and evidence of alleged fraudulent act as possible.

#### PROCEDURES AND RESPONSIBILITIES:

1. Anyone suspecting fraud, waste, or abuse, whether it pertains to local, state, or federal programs, shall report his or her concerns to the school administrator or Superintendent of the Echols County Board of Education at 216 US Highway 129N, Statenville, Georgia 31648.
2. Any employee with the Echols County Board of Education (part-time staff, full-time staff, and contractors) who receives a report of suspected fraudulent activity MUST report this information within the next business day. The employee should contact the Superintendent or Superintendent's designee at (229) 559 8734. Employees have the responsibility to report suspected fraud, waste, or abuse. All reports can be made in confidence.
3. The Echols County Board of Education or its designees shall conduct investigations of employees, providers, contractors, or vendors against which reports of suspicious activity are made. All investigations shall be thorough and complete in nature and shall occur in a prompt manner after the report is received.

4. If necessary, the person reporting the fraudulent activity will be contacted for additional information.
5. Periodic communication through meetings should emphasize the responsibilities and channels for reporting suspected fraud, waste, or abuse.
6. A hard copy of these Fraud, Waste, Abuse and Corruption Administrative Regulations shall be posted in a visible location at all schools and facilities and on the Echols County Schools Website.  
([www.Echols.k12.ga.us](http://www.Echols.k12.ga.us))
7. A report shall be made to the Chairman of the Echols County Board of Education if fraud, waste, abuse or corruption is suspected of or by the Superintendent.
8. Each employee shall receive a hard copy of this document and will sign attesting that he or she has indeed received this information and understands its contents.

Revised July 28, 2016