

## **Rule: Anti-Fraud**

1. The School Board of Hardee County will not tolerate the commission of fraud or the concealment of fraud.
2. This rule applies to any fraud, suspected or observed, involving District employees, substitutes, vendors, contractors, volunteers, outside agencies doing business with the School Board or anyone else in a position to commit fraud on the School Board.
3. Fraud includes, but is not limited to, knowingly misrepresenting a fact; concealing a fact or information in order to personally benefit; inducing another to act to his/ her detriment; or submitting false or fabricated documents or information.
4. Actions constituting fraud include but are not limited to:
  - a. Falsifying or unauthorized altering of District documents such as reimbursement forms, leave forms, files, checks, financial records, student records, etc.
  - b. Theft, embezzlement or misappropriation of District funds.
  - c. Accepting or offering a bribe, gifts or other favors under circumstances that indicate that the gift or favor was intended to influence an employee's decision making.
  - d. Disclosing to other persons the purchasing/ bidding activities engaged in or contemplated by the District in order to give any entity, person or business an unfair advantage in the bid process.
  - e. Causing the District to pay excessive prices or fees where justification is not documented.
  - f. Unauthorized destruction, theft, tampering or removal of records, furniture, fixtures or equipment.
  - g. Using District equipment or work time for any outside private business activity.
5. The Superintendent, working in conjunction with external auditors and District staff, will insure that appropriate internal controls are in place to diminish the opportunities for theft, embezzlement, and other fraudulent acts. Such internal controls shall be reviewed and revised as necessary.
6. All employees of the District have an obligation to report suspicions of fraud directly to the Superintendent. If an employee suspects fraud in the Superintendent's office, the employee should report the suspicions directly to a Board Member. The obligation to report fraud includes instances where an employee knew or should have known that an incident of fraud occurred. Any employee who reports fraud in

good faith shall not be subject to any recrimination for having made the report. Failure to report known fraudulent actions or actions that reasonably appear to be fraudulent can be grounds for discipline up to and including dismissal.

7. In cases of suspected or observed fraud, employees shall not attempt to personally conduct investigations or interviews/ interrogations related to the fraudulent activity. Employees shall not discuss the case, facts, suspicions or allegations with anyone inside or outside the District, unless specifically asked to do so by legal directive or by the Superintendent.
8. An allegation of fraud will be investigated by the Superintendent or his/her designee if an investigation is warranted. Any investigation required shall be conducted without regard to the suspected wrongdoer's length of service, position/ title, or relationship. Investigations shall be conducted in a confidential manner. The Superintendent will notify law enforcement if there is cause to believe a criminal offense has occurred.
9. In order to avoid damaging the reputations of persons suspected, but subsequently found innocent of wrongful conduct, and to protect the District from potential civil liability, the results of investigations shall not be disclosed or discussed with anyone other than those persons associate with the case(s) who need to know in order to perform his/her duties and responsibilities. All inquiries from the suspected individual and his/her attorney shall be directed to the Superintendent or his/her designee.
10. Employees who are determined by the District to have committed a fraudulent act while in the course of their employment shall be subject to discipline, up to and including dismissal. Employees who are dismissed for fraud shall not be eligible for rehire.