

Fraud

The Wilkinson School District shall not tolerate fraud, waste, abuse, or corruption of any kind and has an established procedure for the reporting and investigating suspicious activities.

Definitions:

Fraud means the intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to the district 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 of 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 includes dishonest proceedings, bribery, debasement, alteration, or perversion of integrity. Corruption threatens equal access, quantity and quality of education.

Examples of Fraud, Waste, Abuse, and Corruption (Not all inclusive)

- Personal use of district-owned vehicles
- 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
- Bribery

Confidentiality

All reports of suspected fraud, waste, abuse, or corruption 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 the alleged fraudulent act as possible.

Procedures and Responsibilities

1. Anyone suspecting fraud, waste, abuse, or corruption whether it pertains to local, state, or federal programs, shall report his or her concerns to the Superintendent or the Superintendent's designee.
2. Any employee with WCSD has the responsibility to report suspected fraud, waste, or abuse. All reports are made in confidence.
3. The WCSD 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 fraudulent activity will be contacted for additional information.