

Fraud

Background

It is the policy of the Governing Board to facilitate the development of controls which will aid in the detection and prevention of fraud, impropriety or irregularity within the district. It is the intent of the Board to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Scope of Policy

This policy applies to any actual or suspected fraud, impropriety or irregularity involving employees as well as consultants, vendors, contractors, employees with outside agencies and/or any other parties with a business relationship with the district.

The Internal Auditor's Office, without regard to the suspected wrongdoer's length of service, position/title, or relationship with the district, shall conduct any necessary investigative activity.

Policy

Management personnel shall be responsible for detection and prevention of fraud, improprieties and other irregularities involving district resources. Each member of the management team shall be familiar with the types of improprieties that might occur within his/her area of responsibility, and be alert for any indication of irregularity.

Any fraud, impropriety or irregularity that is detected or suspected must be reported immediately to an immediate supervisor, when possible, and/or the Internal Auditor's Office. The Internal Auditor's Office will coordinate all investigations with the Superintendent, or his designee, Legal Counsel and other affected departments and agencies both internal and external, as the case may be.

Policy FRESNO UNIFIED SCHOOL DISTRICT

adopted: March 26, 1998 Fresno, California