

Anti-Fraud Policy

POLICY 4413

Purpose

The purpose of this policy is to establish certain principles and expectations for the School District in order to prevent fraud, investigate and provide consequences for engaging in any manner of fraud, and to heighten awareness of possible fraud. The District will not tolerate fraud or the concealment of fraud. These activities could result in criminal prosecution and disciplinary action, up to and including termination of employment in accordance with SB Policy 4.9- Employee Disciplinary Guidelines.

A. Scope

This policy applies to any fraud, or suspected fraud, involving elected officials, employees, consultants, vendors, contractors, outside agencies and employees of such agencies, and any other parties with a business relationship with the District.

B. Policy

Fraud and fraudulent activity is strictly prohibited.

Each employee or agent of the District is responsible for reporting any observed or suspected fraud or fraudulent activity to the Broward District Schools Police Department, pursuant to the applicable School Board rules and procedures governing these entities. The Broward District Schools Police will track the complaints and report such complaints to the Office of the Chief Auditor. The Chief Auditor and Chief of Police will determine the appropriate department to handle the investigation.

The obligation to report fraud includes instances when the employee was aware that an incident of fraud had occurred.

C. Definition

Fraud is defined as the intentional, false representation or concealment of a material fact in order to personally benefit or induce another to act to his/her detriment, and includes:

1. falsifying, unauthorized altering, or forging District documents, including but not limited to:
 - a. Claims of payments or reimbursements, which include, but are not limited to, submitting false claims for travel, work hours, or overtime;
 - b. Absence or leave forms for any purpose, including absences from the worksite due to a Temporary Duty Assignment (TDA), or failure to

report an absence;

- c. Electronic or printed files, photographic records or audio records or accounts maintained and belonging to the District;
 - d. Checks, bank drafts, wire transfers, or any other District financial documents;
 - e. Electronic or printed student records;
 - f. Electronic or printed fire, health, sanitation, and safety reports;
2. misappropriating funds, supplies, or other assets of the District;
 3. handling or reporting money or financial transactions in an improper or illegal manner;
 4. directly or indirectly disclosing confidential and proprietary information to outside parties for personal gain;
 5. disclosing to other persons the purchasing/bidding activities engaged in or contemplated by the District so that any entity, person, or business has an unfair advantage in the purchasing/bid process;
 6. causing the District to pay excessive prices or fees where justification is not documented;
 7. accepting or offering a bribe, gifts or other favors when it appears that the bribe, gift or favor was intended to influence a decision that was or needed to be made;
 8. using local, State or Federal funds for other than their designated and approved purposes; or
 9. using District equipment or work time for any outside private business activity.

This list is meant to illustrate the types of activities that are prohibited, and is not intended to be all-inclusive.

D. Investigation

Investigations shall be conducted and reported by the Office of the Chief Auditor and the Broward District Schools Police

Department, pursuant to Board policies and procedures. These departments shall cooperate to prevent duplication of investigative efforts where possible.

Any complaints concerning the Superintendent or School Board Members should be directed to the agency having jurisdiction such as the appropriate law enforcement office or the Florida Commission on Ethics.

Any investigation shall be conducted without regard for the length of service, position/title, or relationship of the individual who is alleged to have committed or concealed fraud.

E. Confidentiality

The District will maintain confidentiality of reports of suspected misconduct and the investigation, to the extent consistent with the conduct of an appropriate investigation and the District's obligations under the Freedom of Information Act and F.S. Chapter 119. However, absolute confidentiality for reporting witnesses and investigation results cannot be guaranteed.

Except as authorized by the Superintendent, the reporting witness and others interviewed shall not discuss the allegations or investigation with other District employees or officials, vendors or contractors. Unsubstantiated allegations that are not privileged could harm an innocent individual's reputation and result in potential civil liability.

F. Non-Retaliation

Individuals who, in good faith, report suspected fraudulent activity will not be subject to retaliation as a result of reporting the actual or suspected misconduct.

Individuals who knowingly make a false report of suspected fraud or fraudulent activity shall be subject to disciplinary action.

AUTHORITY: F.S. 119, 1001.32(2), 1001.41(1)(2), 1001.42(6)(26), 1001.43(10)

Board Approved: June 11, 2013

Adopted: June 25, 2013