

# INDIANA AREA SCHOOL DISTRICT

SECTION: OPERATIONS

TITLE: FRAUD

ADOPTED: September 14, 2009

REVISED:

	<p style="text-align: center;">828. FRAUD</p> <p>The Board expects all Board members, district employees, volunteers, consultants, vendors, contractors and other parties that maintain a relationship with the school district to act with integrity, due diligence, and in accordance with law in their duties involving the district's resources. The Board is entrusted with public funds, and no one connected with the district shall do anything to erode that trust.</p> <p><b>Fraud, financial improprieties, or irregularities</b> include but are not limited to:</p> <ol style="list-style-type: none"> <li>1. Forgery or unauthorized alteration of any document or account belonging to the district.</li> <li>2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.</li> <li>3. Misappropriation of funds, securities, supplies, or other assets.</li> <li>4. Impropriety in handling money or reporting financial transactions.</li> <li>5. Profiteering because of insider information of district information or activities.</li> <li>6. Disclosure of confidential and/or proprietary information to outside parties.</li> <li>7. Acceptance or seeking of anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district.</li> <li>8. Destruction, removal, or inappropriate use of district records, furniture, fixtures, or equipment.</li> <li>9. Failure to provide financial records to authorized state or local entities.</li> <li>10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.</li> </ol>
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3. Insurance agent.
4. Internal departments.
5. External agencies.
6. Law enforcement officials.

If the Superintendent is involved in the complaint, the Board President is authorized to initiate investigation of the complaint and coordinate the investigative efforts with individuals and agencies s/he deems appropriate.

Records shall be maintained for use in an investigation.

Individuals found to have altered or destroyed records shall be subject to disciplinary action.

If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent shall present a report to the Board and appropriate personnel.

The Board shall determine the final disposition of the matter, if a criminal complaint will be filed, and if the matter will be referred to the appropriate law enforcement and/or regulatory agency for independent investigation.

#### Confidentiality

The Superintendent shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the individuals and facts.

All employees involved in the investigation are required to maintain confidentiality regarding all information about the matter during the investigation.

Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know, until the results are made public.