

Policy DIE: Fraud Prevention

Status: DRAFT

Original Adopted Date: Pending

The Newton County School District ("District") shall not tolerate fraud, waste, abuse, or corruption of any kind and has an established system for the reporting of suspicious activities.

Definitions

Fraud: A false representation of a matter of fact, whether by words or by conduct, or by concealment of that which should have been disclosed, that is used for the purpose of misappropriating property and/or monetary funds from federal, state, or local grants and funds.

Waste: The thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of local, state, or federal resources to the detriment or potential detriment of the District. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

Abuse: Excessive or improper use of resources, or employing resources in a manner contrary to the natural or legal rules for their use. Abuse also includes intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources; extravagant or excessive use as to abuse one's position or authority.

Corruption: A form of dishonest or unethical conduct by a person entrusted with a position of authority, often to acquire personal benefit. Corruption may include many activities, including bribery and embezzlement.

Responsibilities

Employees and parties maintaining a business relationship with the District who suspect fraud, waste, abuse, or corruption, whether it pertains to federal, state, or local programs, should report their concerns to the Superintendent or his/her designee. If fraud, waste, abuse, or corruption is suspected by the Superintendent, such allegations should be reported to the Chair of the Board of Education.

All reports of suspected fraud, waste, abuse, or corruption shall be handled under the strictest confidentiality allowed under the law. Informants may remain anonymous as allowed by law but are encouraged to cooperate with investigators and to provide as much detail and evidence as possible of an alleged violation of this policy.

Any and all reports of suspicious activity and/or suspected fraud, waste, abuse, or corruption will be investigated. Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know until the results become subject to public disclosure in accordance with state and/or federal law.
