

The District expects all employees, Board of Education members, consultants, vendors, contractors and other parties maintaining any business relationship with the District to act with integrity, due diligence and in accordance with all applicable laws, District policies and procedures in matters involving District fiscal, and property resources.

The Superintendent or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety or fiscal irregularities within the District. Every member of the District's administrative and supervisory team shall be alert for any indication of fraud, financial impropriety or irregularity.

Fraudulent behavior includes, but is not limited to, theft, embezzlement, lying or providing false information to obtain a material benefit, including falsification of employee time records or other manipulation of time records to obtain compensation for time not worked, purchasing property for personal use with Board funds, and inappropriate personal use of Board property.

Any District employee who suspects fraud, impropriety or irregularity in relation to District fiscal or other resources shall report his/her suspicions immediately to his/her supervisor and/or the Superintendent, who shall be responsible for initiating necessary investigations. In the event the concern or complaint involves the Superintendent, the concern shall be brought to the attention of the Board President. Investigations shall be conducted in a manner that protects the confidentiality of the parties and the facts, and be conducted in coordination with legal counsel and other internal or external departments and agencies as appropriate. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, appropriate actions shall be taken in consultation with the District's legal counsel.

Any employee who reports fraud in good faith shall not be subject to any recrimination for having made the report. Further, failure to report known fraudulent actions or actions that reasonably appear to be fraudulent may be grounds for discipline.

*Ref: Wisconsin Statute 19.41, 19.59, 946.10, 946.12, 946.13*

*Approved: 09/16/13*