

Book	Policy Manual
Section	800 Operations
Title	Fraud
Code	828
Status	First Reading

### **Authority**

**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.**

### **Definitions**

**Fraud, financial improprieties, or irregularities include but are not limited to:**

- 1. Forgery or unauthorized alteration of any document or account belonging to the district.**
- 2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.**
- 3. Misappropriation of funds, securities, supplies, or other assets.**
- 4. Impropriety in handling money or reporting financial transactions.**
- 5. Profiteering because of insider information of district information or activities.**
- 6. Disclosure of confidential and/or proprietary information to outside parties.**
- 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.**
- 8. Destruction, removal, or inappropriate use of district records, furniture, fixtures, or equipment.**
- 9. Failure to provide financial records to authorized state or local entities.**
- 10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.**
- 11. Other dishonest or fraudulent acts involving district monies or resources.**

### **Delegation of Responsibility**

**The Superintendent or designee shall be responsible to implement and maintain a system of internal controls designed to prevent and detect potential risks, fraud, financial impropriety, or fiscal irregularities within the district, subject to review and approval by the Board.**

