

Operational Services

FRAUD

This policy is to help facilitate the development of controls which will aid in the detection and prevention of fraud.

This policy applies to any fraud, or suspected fraud, involving employees, or others doing business with the Granite City CUSD #9.

Any investigative activity will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the District.

Any fraud that is detected or suspected must be reported immediately to the Director of Finance, who coordinates all investigations.

Actions constituting fraud include but are not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the District
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment, and/or
- Any similar or related inappropriate conduct

If there is any question as to whether an action constitutes fraud, contact the Director of finance for guidance.

The Director of Finance has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy. If any investigation substantiates that fraudulent activities have occurred, the Director of Finance will issue reports to the Superintendent of Schools.

Any reports or information received by the Director of Finance will be treated confidentially and the employee or other complainant may remain anonymous.

Decisions to prosecute, disciplinary actions, or referral to law enforcement will be made by the Board of Education.

Adopted: 4/22/08