

Regulation

Descriptor Code: DIE-R(1)

Fraud Prevention - and Other Corrupt/Illegal Conduct Select Language ▼

RATIONALE/OBJECTIVE:

The Morgan County School District (District) has a responsibility to uphold the public trust. Internal Audit is an independent appraisal function established to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

RULE:

District employees are subject to the requirements of the Georgia Code of Conduct for Educators. In addition to the professional requirements, the District sets forth the following actions which are prohibited and guidelines for reporting their occurrence or suspected occurrence:

A. FRAUD AND OTHER CORRUPT/ILLEGAL CONDUCT:

This includes but is not limited to:

1. Any crime defined in Title 16 in the Official Code of Georgia Annotated (O.C.G.A.).
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including but not limited to:
 - a. Conflict of Interest;
 - b. Omissions or the failure to provide information that could affect a financial decision or cause an undue loss or expense to the District;
 - c. Other actions prohibited by the Code of Conduct for Educators.

B. NOTIFICATION:

1. Procedures:

Internal Audit shall:

 - a. Be notified of any occurrence or suspected occurrence of any of the above conduct;

- b. Establish and publicize procedures for the reporting (including the ability to report anonymously) and investigating of any of the above conduct in the District.
2. Reprisals:
No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.

The Morgan County School System Fraud Administrative Regulations – Reporting Suspicion of Fraudulent Activities is reviewed with school administrators at the beginning of the year at the principal’s meeting. Administrators are directed to highlight the regulation while reviewing the Employee Handbook with faculty and staff. To verify awareness of the regulation, principals are asked to keep a sign in sheet and agenda indicating this was reviewed. Documentation is submitted by each principal verifying that all supervised employees are aware of the process. If a teacher suspects fraud, waste and/or abuse, they should make a report to Libby Whitaker – CFO at 706-752-4619.

Reporting Suspicion of Fraudulent Activities

Purpose: To ensure the reporting of suspicion of fraudulent activity, the MCCSS provides employees, clients and providers with confidential channels for such reporting.

Definitions: **Fraud:** A false representation of a matter of fact, whether by words, 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.

Waste: “Waste” means the thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of resources. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls. Waste does not normally lead to an allegation of “fraud”, but it could. (*New Castle County Fraud, Waste, and Abuse Policy*)

Abuse: “Abuse” means the excessive, or improper use of something, or the use of something in a manner contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources; or extravagant or excessive use so as to abuse one’s position or authority. “Abuse” does not necessarily lead to an allegation of “fraud”, but it could. (*New Castle County Fraud, Waste, and Abuse Policy*)

Statement of

The Morgan County School System thoroughly and expeditiously investigates and **Administrative** reports cases of suspected fraud to determine if disciplinary, financial **Regulations:** recovery and/or criminal action should be taken.

Confidentiality:

All reports of suspected fraud must be handled under the strictest confidentiality. Only those directly involved in the investigation should be provided information regarding the allegation. Informants may remain anonymous but should be encouraged to cooperate with investigators and should provide as much detail and evidence of alleged fraudulent acts as possible.

Procedures and Responsibilities:

1. Anyone suspecting fraudulent activity should report their concerns to their immediate supervisor and in turn to the Morgan County Superintendent or Finance Director.
2. Any employee (temporary staff, full-time staff and contractors) who receives a report of suspected fraudulent activity must report this information within the next business day.
3. Employees have the responsibility to report suspected fraud. All reports can be made in confidence.
4. The MCCSS Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
5. If necessary, the person reporting will be contacted for additional information.
6. Periodic communication through meetings should emphasize the responsibilities and channels to report suspected fraud.