

CHAPTER 6.00 Human Resources

ANTIFRAUD

6.302+

- I. The School Board of Santa Rosa County will not tolerate fraud or the concealment of fraud.
- II. This policy applies to any fraud, suspected or observed, involving District employees, outside support organizations, vendors, contractors, volunteers, outside agencies doing business with the School Board and any other persons or parties in a position to commit fraud on the School Board.
- III. Fraud includes, but is not limited to, knowingly misrepresenting the truth or concealment of a material fact in order to personally benefit or to induce another to act to his/her detriment.

Actions constituting fraud include but are not limited to

- A. Falsifying, or unauthorized alteration of School Board, School District, state, or other official or government documentation, in the course and scope of employment by the School Board or in connection with employment by the School Board, regardless of the manner in which the document is stored, maintained, or generated, including, but not limited to,
 1. Claims for payment or reimbursements-including, but not limited to submitting false claims for travel or overtime;
 2. Absence(s) from worksite request(s)-including, but not limited to Temporary Duty , Sick Leave, Sick leave bank Benefit Application, misuse of sick leave, or the like;
 3. Any school, school District, or School Board file, record (either physical, electronic, photographic, audio or other form of storage);
 4. Checks, bank drafts, any other financial documents, or financial records;
 5. Student records;
 6. Maintenance records;
 7. Fire, health and safety reports;
 8. Professional certification, licensure, or educational degree or evidence of any academic honor or achievement;
 9. Any other School Board, School District, school record, or employment related document of any kind whatsoever; or
 10. Submittal of false or fabricated documents or documentation in support of any claim or any benefit.

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- B. Accepting or offering a bribe, gifts or other favors under circumstances that indicate that the gift or favor was intended to influence an employee's decision-making.
 - C. Disclosing to other persons the purchasing/bidding activities engaged in, or contemplated by the District in order to give any entity, person or business an unfair advantage in the bid process.
 - D. Causing the District to pay excessive prices or fees where justification is not documented.
 - E. Unauthorized destruction, theft, tampering or removal of records, furniture, fixtures or equipment.
 - F. Using District equipment or work time for any outside private or personal business activity.
 - G. Submittal of false or misleading information in support of a claim of benefit, regardless of the manner or mode of communication including, but not limited to, a telephonic notification to the appropriate cost center, personally or through a third party, of illness in order to avoid an absence without leave status or failure to report to or remain on duty.
- IV. Any perceived fraud that is detected or suspected by any staff member or other person shall be reported immediately to the Superintendent or designee (Human Resource Department) for guidance as to whether pursuit of an investigation is warranted. The obligation to report fraud includes instances where an employee knew or should have known that an incident of fraud occurred. Any investigation required shall be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship. Investigations shall be conducted in a confidential manner. The process for notifying the District of suspected or detected fraud shall be available to all employees and the public.
- V. The Superintendent or designee shall develop procedures to implement this policy. Procedures shall include but not be limited to
- A. Employee notification and education;
 - B. Self-assessment of risk of fraud;
 - C. Reporting suspected or detected fraud;
 - D. Investigation of fraud;

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- E. Consequences and disciplinary action.

VI. Employee Education

- A. This policy will be reviewed with all new employees as part of the new employee orientation. This policy will be added to the annual compliance documents which requires all employees to acknowledge that they have read and understand the policies presented.

VII. Self- Assessment of Risk Fraud

- A. Various inventories and audits are conducted annually by state and internal agencies/ departments to ensure accountability in the areas of finance, property, employment records, and student records.
- B. Audit results are reviewed by the School Board, Superintendent, and various departments to determine areas of risk and to identify areas needing increased accountability/operational procedures.

VIII. Reporting Procedures

- A. Any known or suspected fraud shall be reported immediately to the Superintendent or designee (Human Resource Department). If the allegation involves the Superintendent or designee the report shall be made to the General Counsel. The obligation to report fraud includes instances where an employee knew or should have known that an incident of fraud occurred.
- B. Failure to report fraud shall be grounds for discipline, including termination and reporting to the Professional Practices Services within the Florida Department of Education, as required by law.
- C. A false or malicious allegation of fraud is a violation of this procedure and shall be grounds for disciplinary action up to and including termination.

IX. Investigation Responsibilities

- A. Upon written report of fraud, the Superintendent through his or her designee shall determine whether pursuit of an investigation is warranted and, if so, cause an investigation to commence. The investigation shall follow the same procedures as investigations for employee misconduct.
- B. If the investigation reveals that fraudulent activities have occurred, decisions for referral to appropriate law enforcement and/or regulatory agencies for independent investigation shall be made in conjunction with

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the Superintendent, legal counsel and members of management, as will final decisions on dispositions of each case.

X. Confidentiality

1. All reports and investigative files shall be treated like any other investigation concerning employee discipline and in compliance with Florida statutes.
2. Upon the conclusion of the preliminary investigation or at such time as the preliminary investigation ceases to be active, the complaint and all such materials shall be open thereafter to inspection pursuant to Florida statutes.

XI. Consequences and Disciplinary Action

Violation of this policy may result in disciplinary action, termination of employment, termination of contract or legal action.

XII. The Superintendent shall present the procedures to the School Board for approval.

STATUTORY AUTHORITY: 1001.32, 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1001.42, 1001.43, F.S.

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