

## 522.31 Fraud

Trustworthiness is a valuable and important character trait and as such, all employees are to emulate and demonstrate trustworthiness. Fraudulent behavior by an employee is directly opposed to trustworthiness and therefore, will not be tolerated.

Examples of fraudulent behavior include, but are not limited to, theft, lying to obtain a material benefit, embezzlement, purchasing property for personal use with School District funds, inappropriate use of school property for personal use, and the use of false information to obtain a material benefit.

It is the policy of the Board that:

- All applicants for employment with the District are required to submit to a criminal background check pursuant to Board Policy. Criminal records are reviewed for a number of reasons; including the principle that past behavior is a predictor of future behavior. The District will closely scrutinize those applicants whose criminal records reveal convictions for fraudulent behavior to be satisfied to the extent possible that fraudulent behavior will not be repeated. This scrutiny will be particularly intense for those applicants applying for a position that as a significant part of the job description requires the handling of property, money, and other assets of the District, such positions include but are not limited to bookkeepers, fundraiser/activity directors, maintenance supervisors, and food service directors/personnel, and clerical staff.
- The District Administrator, working in conjunction with the auditors and District staff, will insure that appropriate internal controls are in place to diminish the opportunities for theft, embezzlement, and other fraudulent acts by employees. Such internal controls shall be reviewed and revised as necessary including but not limited at such times as an employee has been found to have committed fraud.
- All employees have an obligation to report fraud to their supervisor. If the fraudulent action or activity involves the employee's immediate supervisor, the employee may report this to another administrator or directly to a member of the Board. 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 can be grounds for discipline up to and including dismissal.
- All allegations of fraud will be investigated by appropriate District staff and will be reported to law enforcement if there is cause to believe a criminal offense has occurred. Employees who are determined by the District to have committed a fraudulent act while in the course of their employment shall be subject to discipline, up to and including dismissal. Employees who are dismissed shall not be eligible for rehire.

- If an employee is deemed to have fraudulently obtained any property of value from the District, the District shall take all reasonable steps to recover the property including but not limited to civil action or restitution under criminal proceedings. When evaluating reasonable steps, the District shall weigh the cost of recovering the property against the value of the property.

Approved: December 15, 2008

Revised: September 26, 2016