

## CHAPTER 6.00 – HUMAN RESOURCES

### ANTI-FRAUD

6.28

The School Board of Sarasota County is committed to protecting its financial resources, property, information and other assets. The School Board will not tolerate the commission of fraud or the concealment of fraud by any employee.

#### I. Purpose

The purpose of this policy is to establish certain principles for, and expectations of, school board employees in order to prevent fraud, provide for the investigation of suspected fraud, provide for consequences for engaging in any manner of fraud, and to heighten awareness of possible fraud.

#### II. Definition

##### A. Fraud includes, but is not limited to,

1. Knowingly misrepresenting a fact;
2. The concealment of a fact or information by an employee for the personal benefit of an employee or other person;
3. The inducement of another by an employee to act to his/her detriment when done within the scope of a person's employment by the School Board; or
4. The submittal of false or fabricated documentation or information, regardless of the manner or mode by which the submittal or communication is made, in order to receive a benefit or in response to any lawful inquiry by a supervisor or other appropriate district official.

##### B. Actions constituting fraud include, but are not limited to,

1. Falsification or unauthorized alteration of school board, school district, state, or other official or governmental document, 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,
  - a. Claims for payments or reimbursements – including, but not limited to submitting false claims for travel or overtime;
  - b. Absence(s) from the worksite request(s) – including, but not limited to Temporary Duty Elsewhere, Sick Leave, Sick Leave Bank Benefit Application, misuse of sick leave, or the like;
  - c. Any school, school district, or school board file, record (either physical, electronic, photographic, audio or other form of storage);
  - d. Checks, bank drafts, any other financial documents, or financial records;
  - e. Student records;

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- f. Maintenance records;
  - g. Fire, health and safety reports;
  - h. Professional certification, licensure, or educational degree or evidence of any academic honor or achievement;
  - i. Any other school board, school district, school record, or employment related document of any kind whatsoever; or
  - j. Submittal of false or fabricated documents or documentation in support of any claim for any benefit.
2. 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 for failure to report to or remain on duty.
  3. 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.
  4. Disclosing to other persons the purchasing/bidding activities engaged in or contemplated by the School Board in order to give any entity, person or business an unfair advantage in the bid process.
  5. Causing the School Board to pay excessive prices or fees where justification is not documented.
  6. Unauthorized destruction, theft, tampering or removal of records, furniture, fixtures or equipment.
  7. Use of school board, school district, or school equipment or work time for any outside private or personal business activity.

### III. Application

This policy applies to any fraud, suspected or observed, involving any school board or school district employee, persons employed on OPS status, substitute teachers, volunteers, members or employees of any direct support organization, and any other persons or parties in a position to commit fraud on the School Board, regardless of the suspected wrongdoer's length of service or position/title, office, or relationship with the School Board, School District, or any district school.

### IV. Reporting Procedures

- A. Any known or suspected fraud shall be reported immediately to the Superintendent. If the allegation involves the Superintendent, 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.

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- 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.

### V. Investigation Responsibilities

- A. Upon receipt of a 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 the Superintendent, legal counsel and members of management, as will final decisions on dispositions of each case.

### VI. Confidentiality

- A. Great care shall be taken in the investigation of allegations of fraudulent activity. Unauthorized individuals shall not attempt to personally conduct investigations or interviews related to claims of fraudulent activity. Individuals shall not discuss the case, facts, suspicions, or allegations with anyone inside or outside the School District unless specifically asked to do so by the investigating authority or legal directive.
- B. To avoid incurring damage to an individual's reputation and to protect the District from potential civil liability, the results of investigations conducted by the District shall not be discussed or disclosed with anyone other than those persons directly associated with the case(s) who have a legitimate need to know in order to perform his/her duties and responsibilities.
- C. 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 sections 119.07(1) and 1012.31.

### VII. Consequences

Violation of this policy may result in termination or some lesser penalty including, but not limited to, suspension without pay or reprimand.

### VIII. Employee Education

- A. All employees will be required to sign a statement indicating that they have read and understand this policy.

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- B. This policy will be reviewed with all new employees at the required new employee orientation session and all new employees will sign a statement indicating that they have read and understand this policy.
- C. A copy of this policy shall be placed in all paper and electronic versions of the employee handbook.

**STATUTORY AUTHORITY:** 1001.41(2), 1001.42, 1001.43, F.S,

**LAW(S) IMPLEMENTED:** 119.07, 119.071, 1001.42, 1001.421, 1001.43, F.S.

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**NOTES:**