

CHAPTER 7.00 - BUSINESS SERVICES

ANTIFRAUD

7.121+

- I. The School Board of Lafayette 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 altering of District documents.
 - 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 business activity.
- IV. Any perceived fraud that is detected or suspected by any staff member or other person shall be reported immediately to Human Resources Services 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.

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- V. Violation of this policy may result in disciplinary action, termination of employment, termination of contract or legal action.
- VI. 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;
 - E. Consequences and disciplinary action.
- VII. The Superintendent shall present the procedures to the School Board for approval.
- VIII. The process for notifying the District of suspected or detected fraud shall be available to all employees and the public.

STATUTORY AUTHORITY:

1001.32, 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED:

1001.42, 1001.421, 1001.43, F.S.

HISTORY:

ADOPTED: _____
REVISION DATE(S): _____
FORMERLY: NEW