

Richmond School District Policy Statement Fraud Prevention and Reporting

Policy #: 665

The School Board expects all employees, Board members, consultants, vendors, contractors and other parties maintaining any business or programmatic relationship with the District to act with integrity, due diligence and in accordance with all applicable laws, District policies and procedures in matters involving District fiscal resources. The District is entrusted with public dollars and no person connected with the District should do anything to erode that trust.

The District Administrator or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety or fiscal irregularities within the District. Every member of the District's administrative team shall be alert for any indication of fraud, financial impropriety or irregularity within his or her areas of responsibility.

Except in situations where an employee has exercised a legal right to make a confidential report to an external agency or to participate in an official investigation or legal proceeding that is not disclosed to his or her employer, any employee who has knowledge of or who has reason to suspect fraud or any similar impropriety in relation to any aspect of District programs or operations shall immediately report the relevant circumstances to his or her supervisor and/or to the District Administrator. In the event the concern or complaint involves the District Administrator, the concern shall be brought to the attention of the Principal and a Board Member. Such reports may involve or relate to the conduct of any person, including District employees, Board members, volunteers, consultants, vendors, contractors and other parties maintaining any business or programmatic relationship with the District.

The Board also encourages any other person who has knowledge of or who has reason to suspect fraud or some other similar impropriety in relation to any aspect of District programs or operations to report the relevant circumstances to the District Administrator.

No official, employee, or agent of the District may retaliate or discriminate against any person who, acting reasonably and in good faith, has filed a report under this policy or participated in any investigation related to a report of fraud, suspected fraud, or other similar impropriety.

Following a report of alleged or suspected fraud, and except in the case of a report involving his or her own actions, the District Administrator shall be responsible for initiating an appropriate investigation. Whenever necessary or appropriate, investigations will be conducted in coordination with District legal counsel and/or with other internal or external departments, agencies, or officials. Although strict and absolute confidentiality cannot be guaranteed, the confidentiality concerns of all involved parties shall be a consideration in the manner in which any investigation is conducted, including the manner in which relevant records are maintained.

Legal References:

Wisconsin Statutes

[Section 19.42](#) [statutory definitions related to the code of ethics for local government officials]

[Section 19.59](#) [ethical standards for local government officials]

[Section 946.12](#) [misconduct in public office]

[Section 946.13](#) [prohibiting public officials and employees from having a private interest in a public contract]

State Guidance

[Wisconsin Uniform Financial Accounting Requirements \(WUFAR\)](#)
[Department of Public Instruction School District Audit Manual Index](#)

Federal Law

[31 U.S.C. §3729](#) [federal False Claims Act]

[41 U.S.C. §4712](#) [federal whistleblower protections; initially effective through July 2017]

[2 C.F.R. §200.300](#) [federal Uniform Guidance regulation referencing statutory requirements for whistleblower protections]

Cross References: Employee Handbook

Adoption Date: 4/24/17