

KING WILLIAM COUNTY PUBLIC SCHOOLS

FRAUD PREVENTION POLICY

Leading by example, King William County Public Schools will:

- introduce appropriate measures to minimize the risk of fraud;
- adopt formal procedures to investigate fraud when it is suspected;
- provide appropriate mechanisms for employees to voice their genuine concerns and protect those who do so;
- deter employees from making malicious or unfounded accusations;
- have no hesitation referring cases of suspected financial irregularity to the attention of the police;
- work closely with the police and other appropriate external agencies to combat fraud;
- support national and local initiatives against fraud.

Definition

Fraud is the intentional deception perpetrated by an individual or individuals or an organization or organizations, either internal or external to King William County Public Schools, state government, and federal government, which could result in a tangible or intangible benefit to themselves, others, or the school division or could cause detriment to others or the division. Fraud includes false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.

Measures to Minimize the Risk of Fraud

In order to maintain KWCPS's high standards, procedures and controls have been established to provide an environment which will minimize the opportunity for fraud. These procedures and controls help KWCPS to conduct its business in a manner beyond reproach.

It is the responsibility of the administrative team to operate internal systems to ensure that high standards are applied and brought to the attention of their employees. Procedures are operated throughout KWCPS to ensure:

- an adequate separation of duties (more than one employee is involved in key tasks);
- proper authorization procedures (transactions must be approved);
- independent monitoring and checking of data and documentation (checks and balances).

KWCPS has a rigorous audit process which monitors compliance with regulations and undertakes a rolling program of checks to detect, deter and prevent fraud and corruption. KWCPS is dedicated to work closely with individuals who monitor their systems and procedures, to ensure compliance to local, state, and federal mandates.

Procedures when a Fraud is Suspected

KWCPS requires suspected irregularities to be referred to the division superintendent. All reported irregularities will be thoroughly investigated. The normal sequence of events, should an irregularity be suspected, will be as follows:

- If employees suspect an irregularity has occurred, or is likely to occur, they shall report this to their immediate supervisor who shall in turn inform the division superintendent.
- Where substantial evidence of financial impropriety is found, members of law enforcement shall be informed.

Mechanisms for Employees to Voice Concerns

Employees are vital to the successful implementation of measures against fraud. KWCPS therefore, encourages employees to report any concerns they have, without fear of being penalized. Normally, employees should raise such concerns with their immediate supervisor, who has a responsibility to investigate and notify the division superintendent. However, if the incident involves the direct supervisor or the division superintendent, other routes are available and employees are free to discuss the matter with any of the following:

- Lead Director of Human Resources
- Assistant Superintendent of Instruction

All concerns reported will be treated in confidence and fully investigated. If anonymity is requested, every effort will be made to ensure such confidentiality.

The individual to whom the concerns are expressed will take prompt action and the employee will be notified quickly of any action taken. Where action is not considered appropriate, the employee will also be given a prompt and thorough explanation of the reasons for this. In the event of a disagreement, the employee will be advised how to pursue the matter formally.

Employees should be aware that, if a suspicion is reported and results in a prosecution or disciplinary hearing, their involvement as a witness in those processes may be necessary, unless other substantial reliable evidence is available.

There is also a need to ensure that the investigative process is not misused. Therefore any abuse, such as raising unfounded or malicious allegations, may be dealt with as a disciplinary matter in itself. This should not deter employees from raising genuine concerns (even if subsequently unfounded but made with good intent), as, in so doing, they will be supported in every possible way.

ACKNOWLEDGEMENT OF RECEIPT OF FRAUD POLICY

I, _____, hereby acknowledge the receipt of a copy of the King William County Public School’s Fraud Policy. I agree to read the contents and I understand I will be responsible for adhering to this Policy. I agree to abide by the expectations and procedures as outlined in the Policy.

Signature

Date

Printed Name