

ALLEGATIONS OF FRAUD REGULATION

Reporting Process

The reporting procedures will follow the chain of command as established within the department or school building or as enumerated in the District's Organizational Chart. The report will be made to the employee's immediate supervisor. In the event that the allegations concern the immediate supervisor, the report shall be made to the next level of supervisory authority.

If the chain of supervisory command is not sufficient to ensure impartial, independent investigation, the allegation will be reported as applicable, to the Internal Auditor, or the independent (External) Auditor, or the School Attorney, or members of the District Audit Committee, or State Comptroller's office, or the President of the Board of Education.

Investigation and Reporting

Upon receipt of an allegation, the board or its designated employee(s) will conduct a thorough investigation of the charges. To the extent possible, within legal constraints, all reports will be treated in a confidential manner. Disclosure may be necessary to complete a thorough investigation of the charges and/or to notify law enforcement officials. Any such disclosure will be provided on a "need-to-know" basis. Written records of the allegation and resulting investigation and outcome will be maintained in accordance with law.

If the District has knowledge of, or reason to know of, any occurrence of financial improprieties/fraud and /or wrongful conduct, the District will investigate such conduct promptly and thoroughly, even in the absence of a written report.

Based upon the results of the investigation, if the District determines that a school employee has engaged in financial improprieties/fraudulent and/or wrongful actions, appropriate disciplinary measures will be applied. These measures will be in accordance with legal guidelines, District policy and regulation, and any applicable collective bargaining agreement and may include termination of employment. Third parties who are found to have engaged in financial improprieties/fraud and/or wrongful conduct will be subject to appropriate sanctions.

In the event of an unresolved complaint and/or unsatisfactory determination by the investigating party, the complainant may appeal the determination by notifying, as applicable, the Internal Auditor, or the Independent (External) Auditor, or the School Attorney, or the President of the Board of Education. All complaints will be reported to the Board of Education to determine further action.

Prohibition of Retaliation

The Board prohibits any retaliatory behavior directed against those individuals who, in good faith, report allegations of suspected financial improprieties/fraud and/or wrongful conduct as well as witnesses and/or any other individuals who participate in the investigation. Any act of retaliation is prohibited and subject to appropriate disciplinary action by the District.

Knowingly Makes False Accusations

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Any individual who knowingly makes false accusations against another individual as to allegations of financial improprieties/fraud may also face appropriate disciplinary action.

Ref: Civil Service Law § 75-6

Adoption date: February 28, 2007