## Fraud, Waste and Abuse

The Board of Education acknowledges that fraud, waste and abuse of District resources are unacceptable and intolerable in carrying out the District's mission. As the governing body of the School District charged with the public trust and entrusted with the public fisc, the Board of Education will not tolerate fraud, waste and/or abuse of District resources and shall establish financial controls to deter such actions.

In the event that fraud, waste or abuse of District resources is suspected, the Superintendent and/or Board President shall consult with the School Attorney. The School Attorney shall be authorized to engage and compensate forensic auditors for investigation of allegations of fiscal impropriety upon approval of the Superintendent of Schools, the Board President or by Board resolution. The maximum charge to the District for said audit services shall be submitted to the Board and Superintendent of Schools before the School Attorney may engage such services.

In the event that fraud or other improprieties are determined to have occurred, the Board of Education shall contact all appropriate legal authorities, prosecute any such individual to the fullest extent of the law and seek restitution on behalf of the School District.

Adopted: February 28, 2006 Cross Reference: Policy No. 3180: Whistleblower Protection and Policy No. 4180: Whistleblower Protection