

Sparta Area School District

Article 177 – Fraudulent Actions

The Board of Education is committed to protecting the financial assets of the District. Fraudulent use of financial resources by District employees, any contracted entity, or other individual will not be tolerated. The superintendent or designee shall be responsible for developing internal controls designed to prevent and detect financial impropriety or fiscal irregularities within the District. Fraudulent behavior includes, but is not limited to, theft, embezzlement, lying or providing false information to obtain a material benefit, including falsification of employee time records or other manipulation of time records to obtain compensation for time not worked, purchasing property for personal use with District funds, and inappropriate personal use of District property.

Any District employee who suspects fraud, impropriety or irregularity in relation to District fiscal or other resources shall report his/her suspicions immediately to his/her supervisor or to the Superintendent, who shall be responsible for initiating necessary investigations. In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the Board of Education president or vice-president.

Investigations shall be conducted in accordance with Board Policy Article 178 – Investigation Employee Misconduct. Investigations shall be conducted in a manner that protects the confidentiality of the parties and the facts. All employees involved shall keep information about ~~the~~ any investigation confidential. The failure of an employee to report known fraudulent actions or actions that reasonably appear to be fraudulent may be grounds for disciplinary action.

The Superintendent and the Business Services Director will review fiscal procedures and related internal controls for accuracy, relevancy and effectiveness on an annual basis. They shall also conduct periodic internal audits of processes identified as high risk for fraudulent activity.

If internal investigations substantiate fraudulent activity, appropriate actions shall be taken.

Legal Reference: Wisconsin Statutes 19.41; 19.59; 120.12(1); 946.10; 946.13;
Wisconsin Uniform Financial Accounting Requirement (WUFAR)

Cross Reference:

Approved: March 23, 2010

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