

Business and Non-Instructional Operations

Accounts

Fraud Prevention and Investigation

The Board expects all employees, board members, consultants, vendors, contractors, and other parties maintaining a business relationship with the District to act with integrity and due diligence in duties involving the District's fiscal resources.

The Superintendent or his/her designee shall be responsible for developing internal controls which aid in the prevention and detection of fraud, financial impropriety or irregularity within the District. Each member of the management team shall be alert for any indication of fraud, financial impropriety, or irregularity within his/her areas of responsibility.

An employee who suspects fraud, impropriety or irregularity shall immediately report the suspicions to his/her immediate supervisor and/or the Superintendent or designee. The Superintendent or designee shall have primary responsibility for any necessary investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate.

(cf. 3100 – Budget/Budgetary System)

(cf. 3300 – Expenditures/Expending Authority)

(cf. 3324.1 – Contracts)

(cf. 3430 – Periodic Financial Reports)

(cf. 3434 – Periodic Audit)