Washington County School District
121 West Tabernacle Street
Saint George, Utah 84770
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District Policy 1451

Policy Prohibiting Fraud, Waste, and Abuse

Approved: 5-11-2021

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1. Purpose:

Reporting suspected fraud, waste or abuse for proper investigation and disposition is the responsibility of all district employees. This Policy provides information, guidance, and procedures to enforce this requirement.

2. Policy:

The Washington County School District is committed to detecting, correcting and preventing fraud, waste and abuse. The School District is supported with taxpayer funds. We must maintain an educational program that is free of any fraud, waste or abuse. It is everyone's responsibility to support its detection, correction, and prevention.

3. Procedure:

3.1. Definitions

3.1.1. **Fraud** is the wrongful or criminal deception intended to result in financial or personal gain. Fraud includes false representation of fact by making false statements, or by concealment of information. Someone who commits fraud may do so with the intent to personally profit from the act, but this is not always the case. Fraud can be perpetrated with the intent to benefit another party, such as family members, friends, or even the District or one of its schools.

3.1.2. **Waste** is defined as the intentional or unintentional, thoughtless, or careless expenditure, consumption, mismanagement, use, or squandering of resources to the detriment or potential detriment of the District. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.

3.1.3. **Abuse** is defined as excessive or improper use of a thing, or to use something in a manner contrary to the natural or legal rules for its use. Examples include the intentional

destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources; the extravagant or excessive use of something so as to abuse one's position or authority. Abuse can occur in financial or non-financial settings.

3.1.4. Examples of **Fraud**, **Waste** and **Abuse** may include but are not limited to:

• Violations of District and/or state procurement policy.

• Excessive or unnecessary purchases.

• Conducting personal business on district time.

• Inappropriate expenditures.

• Embezzlement.

• Forgery or alteration of documents (checks, contracts, purchase orders, invoices, time sheets, etc.).

• Theft, unauthorized removal or willful destruction of district records or district property.

• Misappropriation of funds, equipment, supplies, or any other asset.

• Improprieties in the handling and reporting of financial transactions.

• Authorizing or receiving payments for goods not received or services not performed.

• Vendor kickbacks.

• Misuse of authority for personal gain.

• Any computer-related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes.

3.2. Reporting

3.2.1. Each employee should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indication of fraud.

3.2.2. Any fraud, waste or abuse that is detected or suspected should be reported directly to the school principal. Employees who are not under the supervision of a school principal should report the activity to the administrator who oversees the employee's site or department.

3.2.3. Fraud, waste or abuse should be reported as soon as possible.

3.2.4. In the event the employee feels uncomfortable reporting the issue to their principal, or the administrator who oversees their site or department, there are two other options available.

• Leave a voice message using the District's Fraud Tip Hotline: (435) 986-5200.

• Leave a written message using the "Report Fraud" link which is available at the Washington County School District's homepage (www.washk12.org), and at the Business Department's homepage (www.washk12.org/business).

3.2.5. To facilitate anonymous reporting, the Report Fraud link and the Fraud Tip Hotline do not record the name, email address, phone number or location of the person reporting the irregularity. The identity of the person will remain unknown unless they choose to disclose their personal information when they submit their message.

3.2.6. The identity of the complainant is considered protected information under the Utah Government Records Access and Management Act (Utah Code Section 63-2- 304) if the complainant requests anonymity from parties outside the office. Additionally, the State whistleblower statute (Utah Code Section 67-21-3) protects government employees from reprisal by an employer for reporting, in good faith, suspected illegal acts or waste of public funds. A complaint made to the Report Fraud link or the Fraud Tip Hotline, identifying yourself, will provide the necessary communication to invoke the protection of the whistleblower statute.

3.2.7. Members of the public may also use the Report Fraud link or the Fraud Tip Hotline to report suspected fraud, waste or abuse.

3.2.8. Regardless of the method used, the following information should be provided, when possible, to assist in investigating and resolving the matter.

• A description of the suspected violation.

• The name of the person(s) involved.

• The school, site, department or location where the action occurred.

• When the action occurred.

• Any other details that may be important for our investigation (other witnesses, evidence, documents, dollar amounts, time period, etc.).

• The specific law, regulation or policy that was violated, if known.

• Your name and contact information if you would like to receive feedback regarding the matter.

• Detailed, specific information should be provided whenever possible.

3.2.9. Care must be exercised in the investigation to avoid mistaken accusations. Employees may not discuss facts of the incident with anyone inside or outside the organization, except those individuals conducting the investigation.

3.2.10. The reporting individual must not contact the suspected individual for information. Employees shall not make any attempt to investigate the suspected activity prior to reporting it. An employee shall not destroy, or allow to be destroyed, any document or record of any kind that the employee knows may be relevant to a past, present, or future investigation of fraud, waste, or abuse.

3.3. Responsibility and Confidentiality

The results of investigations will not be disclosed or discussed with anyone other than those persons associated with the organization who have a legitimate need to know in order to perform their duties and responsibilities. This does not preclude the disclosure of the results in accordance with legal

requirements and authority.

3.4. Retaliation is Prohibited

Any retaliation for reports made in good faith pursuant to this policy is strictly prohibited and may result in disciplinary action. All employees shall be free of intimidation or harassment when reporting to public bodies about matters of public concern, including offering testimony to or testifying before appropriate legislative panels.

3.5. Authorization of Investigation

The District will follow Policy 1700 with respect to investigating complaints of Fraud Waste or Abuse. If individuals or agencies are assigned the responsibility to investigate a complaint, they will have the authority to take control of and gain full access to the organization's records and premises without prior consent of any individual who may have custody of any such records or facilities.

3.6. Suspension / Disciplinary Action

The District will follow the procedures of Policy 1450 when considering administrative leave during the investigation or applying appropriate disciplinary action.