

SECTION: FINANCE

TITLE: ANTI-FRAUD

FIRST READING: January 20, 2022

APPROVED: March 10, 2022

A.W. BEATTIE CAREER CENTER

	<p style="text-align: center;">623. ANTI-FRAUD</p> <p>1. Purpose The purpose of this policy is to establish certain principles and expectations for the Career Center in order to prevent fraud, investigate, and provide consequences for engaging in any manner of fraud to heighten awareness of possible fraud. The Career Center will not tolerate fraud or the concealment of fraud.</p> <p>2. Definition Fraud includes, but is not limited to, knowingly misrepresenting the truth or concealment of a material fact in order to personally benefit or to induce another to act to his/her detriment.</p> <p>Actions constituting fraud include but are not limited to:</p> <ol style="list-style-type: none"> 1. Falsifying, or unauthorized altering of Career Center documents, including but not limited to: <ol style="list-style-type: none"> a. Claims for payments or reimbursements (including but not limited to submitting submitting false claims for travel or overtime). b. Absence(s) from the worksite documents including but not limited to requests for sick, bereavement, and other types of leaves of absence. c. Files (both physical and electronic forms), photographs or audio records, or accounts belonging to the Career Center. d. Checks, bank drafts, or any other financial documents. e. Student records. f. Personnel records. g. Board minutes or other Board records. h. Business office records. i. Maintenance records. j. Fire, health, and safety reports. k. Other Career Center records. 2. Accepting or offering a bribe, gifts, or other favors under circumstances that indicate that the gift or favor was intended to influence an employee's decision making.
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	<ol style="list-style-type: none"> 3. Disclosing to other persons the purchasing/bidding activities engaged in, or contemplated by the Career Center in order to give any entity, person, or business an unfair advantage in the bid process. 4. Causing the Career Center to pay excessive prices or fees where justification is not documented. 5. Unauthorized destruction, theft, tampering or removal of records, furniture, fixtures or equipment. Approval by the Executive Director with proper documentation, is required for removal of Career Center property or assets. 6. Using Career Center equipment or work time for any outside private or non-profit business activity.
<p>3. Responsibility</p>	<p>This policy applies to any fraud, suspected or observed, involving Career Center staff members, outside support organizations, vendors, contractors, volunteers, outside agencies doing business with the Joint Operating Committee, and any other persons or parties in a position to commit fraud against the Career Center. Any investigation required shall be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship.</p> <p>Any perceived fraud that is detected or suspected by any staff member or other person shall be reported immediately to the Executive Director or Joint Operating Committee for guidance as to whether pursuit of an investigation is warranted. The obligation to report fraud includes instances where any employee knew or should have known that an incident of fraud occurred.</p> <p>Administrators and supervisors are responsible for:</p> <ol style="list-style-type: none"> 1. Ascertaining that employees under their supervision receive Career Center training regarding fraud (see paragraph (5) below). 2. Completing Career Center-designed self-assessment of risk of fraud for their department (see paragraph (6) below). 3. Being familiar with the types of fraud that could occur within their areas of responsibility. 4. Being alert for any indication of fraud.
<p>4. Consequences</p>	<p>Violation of this policy will result in disciplinary action, including discharge, based on a full investigation of all factors and circumstances.</p>
<p>5. Employee Education</p>	<p>All employees will be required to sign a statement indicating that they received a copy of this policy and have had the opportunity to ask questions. All new employees will</p>

	<p>be required to sign a statement indicating that they have read and understand this policy as part of the Career Center's orientation.</p>
6. Self-Assessment of Risk or Fraud	<p>At the direction of the Executive Director or Joint Operating Committee and with the assistance of the solicitor, each department shall perform a self-assessment of risk to identify areas where fraud may occur. Administrators and supervisors are responsible for identifying risks in their particular area of oversight and ensuring that internal controls are in place to address each of the identified risks.</p>
7. Confidentiality	<p>To the extent possible, the Career Center will maintain the confidentiality of employees who suspect fraud and report the same under this policy with the understanding that employees accused of fraud will be afforded all applicable due process.</p> <p><u>Prevention</u></p> <p>In order to prevent fraud, the Joint Operating Committee directs that a system of controls be followed that include but are not limited to the following:</p> <ol style="list-style-type: none"> 1. Segregation of Duties - Where possible, more than one (1) person will be involved in pieces of financial transactions. No one (1) person shall be responsible for an entire financial transaction. 2. Payments - <ol style="list-style-type: none"> A: By check - All checks shall have at least two (2) authorized signatures. B: By credit card/POS card - Each purchase must be recorded on the cards reporting log with name, date, amount, vendor, and description of purchase. That log is to be verified with the monthly card statement. 3. Bank Reconciliations - Bank statements and cancelled checks shall be reconciled by individuals who are not authorized to sign checks, nor involved in check processing. 4. Access to Checks - Physical and electronic access to Career Center checks and accounts shall be limited to those employees with designated business functions. 5. Capital Assets - The business office shall maintain updated lists of Career Center assets. 6. Training - Administrators shall be responsible for ensuring that employees under their supervision receive training regarding fraud prevention.

Non-Retaliation

1. Individuals who, in good faith, report suspected fraudulent activity will not be subject to retaliation as result of reporting the actual or suspected misconduct.
2. Individuals who knowingly make a false report of suspected fraud or fraudulent activity shall be subject to disciplinary action.

References:

American Competitiveness and Corporate Accountability Act of 2002 - P.L. 107 - 204

Board Policy - 317