

Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6210

Reporting of Financial Fraud, Waste, and Abuse

The Cache County School District is committed to detecting, correcting, and preventing fraud, waste, and abuse. The District is supported by taxpayer funds and strives to maintain an environment free of fraud, waste, or abuse. Reporting suspected fraud, waste, or abuse is the responsibility of all district employees. This policy provides information, guidance, and procedures to enforce this requirement.

Reporting

Employees and official district or school volunteers should strive to be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indication of fraud.

Any fraud, waste, or abuse that is detected or suspected should be reported as soon as possible by following the current procedures outlined in the corresponding procedures document.

Other

All reports of fraud, waste, or abuse shall be investigated.

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.

Employees and volunteers shall be free of intimidation, harassment, or retaliation when reporting concerns related to fraud, waste, or abuse.

The District will follow current policy in investigating complaints of fraud, waste, or abuse. The District will follow current policy when considering administrative leave or other employment actions, during or following an investigation.

Administrators and supervisors shall be trained annually on fraud awareness and prevention. Employees and volunteers shall be informed of reporting procedures annually.

Code(s) to Reference

R277-123 – Administrative Board Rule – Process for Reporting

Approved by the Board of Education: February 19, 2026