

## SECTION 6.8 WASTE, FRAUD, ABUSE, CORRUPTION

Procedures for Providing Technical Assistance to Schools Regarding Fraud, Waste, Abuse, and Corruption  
Code of Ethics (including Moral Turpitude definition), Complaints and Grievances (including procedures and forms for reporting)

Georgia Professional Standards Commission Code of Ethics  
505-6-.01 THE CODE OF ETHICS FOR EDUCATORS

(e) Standard 5: Public Funds and Property - An educator entrusted with public funds and property shall honor that trust with a high level of honesty, accuracy, and responsibility. Unethical conduct includes but is not limited to:

1. misusing public or school-related funds;
2. failing to account for funds collected from students or parents;
3. submitting fraudulent requests or documentation for reimbursement of expenses or for pay (including fraudulent or purchased degrees, documents, or coursework);
4. co-mingling public or school-related funds with personal funds or checking accounts; and
5. using school or school district property without the approval of the local board of education/governing board or authorized designee.

### Moral Turpitude

It has been stated that the term "moral turpitude" is so clear that there is no duty on the trial judge to define it in the absence of a request. The term has been defined in Georgia as follows: "Turpitude in its ordinary sense involves the idea of inherent baseness or vileness, shameful wickedness, depravity.... In its legal sense it includes everything contrary to justice, honesty, modesty or good morals.... The word 'moral,' which so often precedes the word turpitude, does not seem to add anything to the meaning of the term, other than that emphasis which often results from a tautological expression. All crimes embraced within the Roman's conception of the *crimen falsi* involve turpitude; but it is not safe to declare that such crimes are the only ones involving turpitude." In *Ramsey v. State*, the court said that a crime involving moral turpitude is one which is *malum in se* rather than *malum prohibitum*. In Georgia, the test for whether a felony is one involving moral turpitude is "does the [crime], disregarding its felony punishment, meet the test as being contrary to justice, honesty, modesty, good morals or man's duty to man?"

It has been held that the following offenses are crimes involving moral turpitude:

- Fraud or false pretenses in obtaining something of value • Larceny or a misdemeanor theft by taking • Larceny after trust • Murder • Soliciting for prostitutes • Voluntary manslaughter • Sale of narcotics or other illegal drugs • Pattern of failure to file federal tax returns in years in which taxes are due • Criminal Issuance of a bad check • Making a false report of a crime

The following have been held to be offenses which are not crimes involving moral turpitude:

- Public drunkenness • Driving under the influence • Carrying a concealed weapon • Unlawful sale of liquor • Fighting • Simple Battery • Simple Assault • Misdemeanor criminal trespass • Child abandonment • Misdemeanor offense of escape • Misdemeanor offense of obstructing a law enforcement officer • The federal misdemeanor offense of Conspiracy in Restraint of Interstate Trade and Commerce • Possession of less than one ounce of marijuana

[This is taken from Handbook of Criminal Evidence by Davis, 2000 edition.]

### Fraud Administrative Regulations

#### Reporting Suspicion of Fraudulent Activities

Purpose: To ensure that the reporting of suspicion of fraudulent activity the Emanuel County Board of Education ensures employees, clients and providers of confidential channels to report suspicious activities.

Definitions: Fraud: A false representation of a matter of fact, whether by words or by conduct, or by concealment of that which should have been disclosed, that is used for the purpose of misappropriating property and/or monetary funds.

Statement of Administrative Regulations:

Emanuel County Board of Education thoroughly and expeditiously investigates any reported cases of suspected fraud to determine if disciplinary, financial recovery and/or criminal action should be taken.

Confidentiality: All reports of suspected fraud must be handled under the strictest confidentiality. Only those directly involved in the investigation should be given information. Informants may remain anonymous but should be encouraged to cooperate with the investigators and should provide as much detail and evidence of alleged fraudulent acts as possible.

#### Procedures and Responsibilities:

1. Anyone suspecting fraud should report their concerns to the Emanuel County Board of Education School Superintendent or Finance Director at 478.237.6674.
2. Any employee with the Emanuel County Board of Education (temporary staff, full-time staff and contractors) who receives a report of suspected fraudulent activity must report this information within the next business day. You are able to contact Internal Investigations at 478.237.6674. Employees have the responsibility to report suspected fraud. All reports can be made in confidence.
3. The Emanuel County Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
4. If necessary you will be contacted for additional information.
5. Communication through employee handbooks emphasizes the responsibilities and channels to report suspected fraud.

#### Conflict of Interest

No employee of the Board should engage in or have a financial interest, directly or indirectly, in any activities that conflicts or raises a reasonable question or conflict with his duties and responsibilities in the school system. Nor shall any staff member engage in any type of private business during school time or on school property. Employees shall not engage in work of any type where information concerning customer, client, or employer originates from any information available to him through school sources.

A Related Party Transaction should be completed and forwarded to the Finance Department. A copy of the disclosure form is included in the Accounting Procedures Manual. The information provided will be added to the notes attached to the financial statements.

The Emanuel County School System distributes this procedure through the ECS Personnel Handbook and it is a required component of the first faculty meeting of each year conducted by school administration. Building principals will ensure that all employees in their buildings are part of the presentation.

All Emanuel County staff are required to read the current Emanuel County School Personnel Handbook within 30 days of new school term or hire date.

ECS Personnel Handbook is posted on the system website

Within the 30 days of new school term or hire date, employee must submit a signed copy of the affirmation page to the school administrator

School administrators forward all affirmation pages to the Director of Human Resources.

Director of Human Resources will review all affirmation pages to ensure that all employees have turned in necessary documentation.

Building principals forward meeting agendas and sign in sheets for faculty meeting in which related information is shared with all staff.