

OPERATIONAL SERVICES**Fraud and Fraud Prevention**

The Helena School District expects all employees, School Board members, consultants, vendors, contractors and other parties maintaining any business relationship with the District to act with integrity, ethics, due diligence and in accordance with all applicable laws, District policies and procedures in matters involving District fiscal resources. The District is entrusted with public dollars and no person connected with the District should do anything to erode that trust.

Fraudulent activities, include but are not limited to theft, embezzlement, falsification of records, bribery, kickbacks, conflicts of interest, and other deceptive practices which are strictly prohibited.

The Superintendent or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety or fiscal irregularities within the District. Every member of the District's administrative team is responsible for monitoring and reporting impropriety or irregularity within his/her areas of responsibility.

The District will establish and maintain adequate internal controls to prevent and detect fraudulent activities including but not limited to, segregation of duties, regular audits, and strict financial oversight. Regular training will be conducted to educate employees, contractors, and stakeholders about the policies, procedures and standards related to fraud prevention. Regular assessments will be conducted to identify potential areas vulnerable to fraud and plans will be developed to mitigate risk.

Any District employee who suspects fraud, impropriety, or irregularity in relation to District fiscal resources or other resources shall report his/her suspicions immediately to his/her supervisor, the Superintendent, or the District Business Administrator who shall be responsible for initiating the required investigation. Investigations shall be conducted in a manner that protects the confidentiality of the parties and the facts and will be conducted in coordination with legal counsel and other agencies as appropriate. All employees involved in the investigation shall be advised regarding confidentiality requirements.

If fraudulent activity is confirmed, appropriate disciplinary and legal actions will be taken against the individuals involved.

Legal References:

Cross Reference:

Policy History:

Adopted on: 12.12.2023

Revised on:

Reviewed on: