

Fraud Reporting Procedures

Any District employee who suspects fraud, impropriety or irregularity in relation to District fiscal or other resources shall report his/her suspicions immediately to his/her supervisor and the Superintendent, who shall be responsible for initiating necessary investigations. In the event the concern or complaint involves the Superintendent, the concern shall be brought to the attention of the Board of Education.

The investigation shall be conducted in coordination with legal counsel and other internal or external departments and agencies as appropriate. Investigations shall be conducted in a manner that protects the confidentiality of the parties and the facts. All employees involved shall keep information about the investigation confidential. The failure of an employee to report known fraudulent actions or actions that reasonably appear to be fraudulent may be grounds for disciplinary action.

The Superintendent and the Accounts Manager will review fiscal procedures and related internal controls for accuracy, relevancy and effectiveness on an annual basis. He/she shall also conduct periodic internal audits of processes identified as high risk for fraud potential.

LEGAL REF.: WI Statutes 19.41; 19.59; 120.12(1); 946.10;  
946.12; 946.13; Wisconsin Uniform Financial  
Accounting Requirement (WUFAR)

CROSS REF.: Policy 669, Fraud Reporting

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