

### Fraud Reporting

The Board of Education is committed to protecting the financial assets of the District. Fraudulent behavior by School District employees, any contracted entity, or other individuals will not be tolerated and discipline up to and including dismissal and the filing of criminal or civil charges may result following an investigation.

The Superintendent or his or her designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety of fiscal irregularities within the District. Fraudulent behavior includes, but is not limited to, theft embezzlement, lying or providing false information to obtain a material benefit, including falsification of employee time records or other manipulation of time records or other manipulation of time records to obtain compensation for time not worked, purchasing property for personal use with School Board funds, and inappropriate personal use of School Board property.

If an internal investigation substantiates fraudulent activity, appropriate actions shall be taken in accordance with District fraud reporting procedures.

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

CROSS REF.: Policy 681-Rule, Fraud Reporting Procedures

REFERENCE: Black River Falls School District

APPROVED: November 10, 2008