

ALLEGATIONS OF FRAUD

Reporting of Allegations of Fraud

All Board members and officers, District employees and third party consultants are required to abide by the District's policies, administrative regulations and procedures in the conduct of their duties. Further, all applicable federal and/or state laws and regulations must be adhered to in the course of District operations and practices. Any individual who has reason to believe that financial improprieties or wrongful conduct is occurring within the BOCES, is to disclose such information to the Human Resource Director or Assistant Superintendent. In the event that the allegations of financial improprieties/fraud and/or wrongful conduct may concern one or both of the above individuals and it is not sufficient to ensure impartial, independent investigation, then the allegations of financial improprieties/fraud and/or wrongful conduct can be reported, as applicable, to the Internal Auditor, or the Independent (External) Auditor, or one of the BOCES' school attorneys. The BOCES' prohibition of wrongful conduct, including fraud, will be publicized within the District as deemed appropriate; and written notification will be provided to all employees with fiscal accounting/oversight and/or financial duties including the handling of money.

Any employee of the BOCES who has reasonable cause to believe that the fiscal practices or actions of an employee or officer of the BOCES violates any local, state, federal law or rule and regulation relating to the financial practices of the BOCES and who in good faith reports such information, shall have immunity from any civil liability that may arise from the making of such report. Further, neither the BOCES nor employee or officer thereof, shall take, request, or cause a retaliatory action against any such employee who makes such a report.

The Board also prohibits any retaliatory behavior directed against any witnesses and/or any other individuals who participate in the investigation of an allegation of illegal or inappropriate fiscal practices or actions. Follow-up inquiries shall be made to ensure that no reprisals or retaliatory behavior has occurred to those involved in the investigation. Any act of retaliation is prohibited and subject to appropriate disciplinary action by the BOCES.

Any individual who *knowingly* makes false accusations against another individual as to allegations of financial improprieties/fraud may also face appropriate disciplinary action.

Investigations of Allegations of Fraud

Upon receipt of an allegation of financial improprieties/fraud and/or wrongful conduct, the designated employee(s) will conduct a thorough investigation of the charges. However, even in the absence of a report of suspected wrongful conduct, if the BOCES has knowledge of, or reason to know of, any occurrence of financial improprieties/fraud and/or wrongful conduct, the BOCES will investigate such conduct promptly and thoroughly. To the extent possible, within

the legal constraints, all reports will be treated as confidentially and privately as possible. However, disclosure may be necessary to complete a thorough investigation of the charges and/or to notify law enforcement officials as warranted, and any disclosure will be provided on a “need to know” basis. Written records of the allegation, and resulting investigation and outcome will be maintained in accordance with law.

Based upon the results of this investigation, if the BOCES determines that a school official has engaged in financial improprieties/fraudulent and/or wrongful actions, appropriate disciplinary measures will be applied, up to and including termination of employment, in accordance with legal guidelines, District policy and regulation, and any applicable collective bargaining agreement. Third parties who are found to have engaged in financial improprieties/fraud and/or wrongful conduct will be subject to appropriate sanctions as warranted and in compliance with law. The application of such disciplinary measures by the BOCES does not preclude the filing of civil and/or criminal charges as may be warranted.

Adopted October 8, 2008