

WILMINGTON AREA SCHOOL DISTRICT

SECTION: OPERATIONS

TITLE: FRAUD

ADOPTED: January 19, 2015

REVISED:

<p>1. Authority</p> <p>2. Definitions</p>	<p style="text-align: center;">828. FRAUD</p> <p>The Board expects all Board members, District employees, volunteers, consultants, vendors, contractors and other parties that maintain a relationship with the School District to act with integrity, due diligence, and in accordance with law in their duties involving the District’s resources. The Board is entrusted with public funds, and no one connected with the District shall do anything to erode that trust.</p> <p>Fraud, financial improprieties, or irregularities include but are not limited to:</p> <ol style="list-style-type: none"> 1. Forgery or unauthorized alteration of any document or account belonging to the District. 2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document. 3. Misappropriation of funds, securities, supplies, or other assets. 4. Impropriety in handling money or reporting financial transactions. 5. Profiteering because of insider information of District information or activities. 6. Disclosure of confidential and/or proprietary information to outside parties. 7. Acceptance or seeking of anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the District. 8. Destruction, removal, or inappropriate use of District records, furniture, fixtures, or equipment. 9. Failure to provide financial records to authorized state or local entities. 10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.
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Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know, until the results are made public.

References:

Whistleblower Law – 43 P.S. Sec. 1421 et seq.

Sarbanes Oxley Act of 2002 – 15 U.S.C. Sec. 7201 et seq.

Whistleblower Protection – 18 U.S.C. Sec. 1513

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