

**TAYLOR COUNTY SCHOOL DISTRICT**  
**FRAUD, WASTE, ABUSE AND CORRUPTION**  
**ADMINISTRATIVE REGULATIONS FOR PARENTS AND STUDENTS**

Reporting Suspicion of Fraudulent Activities

- Title I, Part A – Programs for Disadvantaged Children
- Title I, Part A –School Improvement 1003 (a)
- Title I, Part A - Academic Achievement Awards
- Title I, Part A - Foster Care Program
- Title I, Part A - Family-School Partnership Program
- Title I, Part C – Education of Migratory Children
- Title I, Part D – Programs for Neglected and Delinquent Children
- Title II, Part A – Supporting Effective Instruction
- Title II, Part D – Enhancing Education Through Technology
- Title III, Part A – Language Instruction for Limited English Proficient (LEP) and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment
- Title IV, Part B - 21st Century Community Learning Centers
- Title V, Part B – Rural Education Initiative
- Individuals with Disabilities ACT (IDEA) – Programs for Exceptional Students
- Carl D. Perkins Vocational and Applied Technology Act – Vocational Education Programs
- Title IX, Part A McKinney-Vento Education of Homeless Children and Youth (EHCY) and State Professional Learning.

**Employees shall disclose waste, fraud, abuse and corruption to the appropriate authorities.**

**Purpose:** To ensure that the reporting of any acts of suspicious waste, fraud, abuse and/or corruption activity, the Taylor County Office of Federal Programs ensures employees, clients and providers of confidential channels to report said activities.

**Definitions:**

**Waste:** Defined as the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of district, state, or federal resources to the detriment or potential detriment of the district. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

**Fraud:** The intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to federal, state, or local governments, which could result in a tangible or intangible benefit to themselves others, or the district, state, or federal governments. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.

**Abuse:** Defined as excessive or improper use of a thing, or to employ something in a manner contrary to the natural or legal rules for its use; intentional destruction, diversion, manipulation, misapplication, maltreatment or misuse of resources; extravagant or excessive use as to abuse one's position or authority. Abuse can occur in financial or non-financial settings.

**Corruption:** Defined as dishonest or fraudulent conduct by those in power, typically involving bribery. The process by which something, typically a word or expression, is changed from its original use or meaning to one that is regarded as erroneous or debased.

**Ethics:** The Code of Ethics for Educators defines the professional behavior of educators in Georgia and serves as a guide to ethical conduct. The Professional Standards Commission has adopted standards that represent the conduct generally accepted by the education profession. The code defines unethical conduct justifying disciplinary sanction and provides guidance for protecting the health, safety and general welfare of students and educators, and assuring the citizens of Georgia a degree of accountability within the education profession.

Employees shall practice good stewardship of district financial resources, including timely reporting of fraudulent expenditures.

**Statement of Administrative Regulations:** Taylor County's Office of Federal Programs thoroughly and expeditiously investigates any reported cases of suspected waste, fraud, abuse and/or corruption activity to determine if disciplinary, financial recovery and/or criminal action should be taken.

**Confidentiality:** All reports of suspicious waste, fraud, abuse and/or corruption activity suspect fraud must be handled under the strictest confidentiality. Only those directly involved in the investigation should be given information. Informants may remain anonymous but should be encouraged to cooperate with the investigators and should provide as much detail and evidence of alleged fraudulent act as possible.

**Procedures and Responsibilities:**

1. Anyone suspecting any acts of waste, fraud, abuse and/or corruption activity concerning federal programs should report their concerns to the appropriate Federal Program's Director for Taylor County School District at 478-862-5224.
2. Any employee with Taylor County Board of Education (temporary staff, full-time staff and contractors) who receives a report of suspected fraudulent activity must report this information within the next business day. Employees have the responsibility to report suspected waste, fraud, abuse and/or corruption activity. All reports can be made in confidence.
3. The Taylor County Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
4. If necessary you will be contacted for additional information.

## **Examples of Fraud, Waste, Abuse and Corruption (Not all-inclusive)**

- Personal use of district-owned vehicles
- Long distance personal phone calls
- Personal use of district owned supplies or equipment
- Violations of system and/or state procurement policy
- Excessive or unnecessary purchases
- Falsification of official documents (timesheets, leave reports, travel vouchers, etc.)
- Contract fraud
- Serious abuse of time
- Inappropriate expenditures
- Embezzlement
- Theft or misuse of school funds or property
- Neglect of duty
- Bribery