



## Brooks County Schools Reporting of Fraud, Waste, Abuse, and Corruption

Brooks County Administrative Regulation DIE-R(1) describes procedures for reporting suspected fraudulent activity. Procedures for reporting suspected waste or abuse of federal funds are identical to those listed in DIE-R(1) with regard to suspected fraud. Additionally the procedures for the reporting of corruption are also the same. Below are definitions of waste, abuse, and corruption followed by information from the regulation.

### DEFINITIONS:

“Waste” means the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use or squandering of resources owned or operated by the locality to the detriment or potential detriment of the locality. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.

“Abuse” means the excessive or improper use of something, or the employment of something in a manner contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources owned or operated by the locality; or extravagant or excessive use so as to abuse one’s position or authority.

“Corruption” includes dishonest proceedings, bribery, debasement, alteration, or perversion of integrity. Corruption threatens equal access, quantity and quality of education.

### Reporting Suspicion of Fraudulent Activities

**Purpose:** To ensure the reporting of suspicion of fraudulent activity, the Brooks County Board of Education ensures employees, clients and providers with confidential channels to report suspicious activities.

**Definitions:** Fraud: A false representation of a matter of fact, whether by words, by conduct, or by concealment of that which should have been disclosed, that is used for the purpose of misappropriating property and/or monetary funds federal grants.

### Statement of Administrative Regulations:

The Brooks County Board of Education thoroughly and expeditiously investigates any reported cases of suspected fraud to determine if disciplinary, financial recovery and/or criminal action should be taken.

### Procedures and Responsibilities:

1. Anyone suspecting fraudulent activity should report their concerns to the Brooks County Board of Education at (229) 588-2340
2. Any employee with the Brooks 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. You are to contact the Superintendent or his/her designee at 229-588-2340. Employees have the responsibility to report suspected fraud. All reports can be made in confidence.
3. The Brooks County Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
4. If necessary, you will be contacted for additional information.
5. Periodic communication through meetings should emphasize the responsibilities and channels to report suspected fraud.