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BP 6125 FRAUD

References:

Education Code Sections 44110 et seq.

Sound business conduct requires that each employee assume responsibility for safeguarding and preserving the assets and resources of the District, for which he/ or is responsible. The following represent the District's expectations concerning this basic commitment and responsibility:

1. All revenues generated by the District and all expenditures for goods and services, must be recorded and accounted for within the financial management system of the District.
2. No false or artificial entries are to be made in the accounting records of the District for any reason. No payment on behalf of the District is to be approved or made with the knowledge that any part of such a payment is to be used for any purpose other than that described by the documents supporting the payment.
3. The use of District funds or assets for any personal, unlawful, or improper purpose is prohibited.
4. The misuse of any District equipment, supplies, or facilities for a revenue generating activity that benefits an individual employee is strictly prohibited.

5. No person in a supervisory or management position is to use the authority of that position to assign an employee to perform non-employment related tasks.

Managers are primarily responsible for safeguarding District resources by establishing and maintaining sound business controls designed to deter and detect potential misuse of resources. Further, the District shall encourage its employees and other persons to disclose improper activities as defined in the Reporting by School Employees of Improper Governmental Activities Act (Education Code Section 44110) and to protect those reporting improper activities from reprisal or intimidation.