

1 **Board Policies**
2 **Series: 500**
3 **Section: 520**
4 **Policy #: 528**

Blair-Taylor School District
PERSONNEL
GENERAL PERSONNEL POLICIES
FRAUD

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8 In the School District of Blair-Taylor, each adult shall seek to teach our students that trustworthiness is a
9 valuable and important character trait and as such, all employees of the School District are to emulate
10 and demonstrate trustworthiness in their personal and professional dealings. Fraudulent behavior by
11 School District employees is directly opposed to trustworthiness and therefore, it will not be tolerated.

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13 Examples of fraudulent behavior include, but are not limited to, theft, lying to obtain a material benefit,
14 embezzlement, purchasing property for personal use with School Board funds, inappropriate use of
15 School Board property for personal use, and the use of false information to obtain a material benefit.

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17 It is the policy of the School Board that:

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19 (1) All applicants for employment with the School District are required to submit to a criminal
20 background pursuant to Board Policy. Criminal records are reviewed for a number of reasons;
21 including the principle that past behavior is a predictor of future behavior. The School District
22 will closely scrutinize those applicants whose criminal records reveal convictions for fraudulent
23 behavior to be satisfied to the extent possible that fraudulent behavior will not be repeated. This
24 scrutiny will be particularly intense for those applicants applying for a position that as a significant
25 part of the job description requires handling of property, money, and other assets of the School
26 Board, such positions include but are limited to the to cafeteria managers, bookkeepers, and
27 maintenance supervisors.
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29 (2) The Superintendent, working in conjunction with the auditors and District staff, will insure that
30 appropriate internal controls are in place to diminish the opportunities for theft, embezzlement,
31 and other fraudulent acts by employees. Such internal controls shall be reviewed and revised as
32 necessary including but not limited at such times as an employee has been found to have
33 committed fraud.
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35 (3) All employees of the District have an obligation to report fraud to their supervisor. In addition, an
36 employee may report fraud directly to the Superintendent or any current School Board member.
37 Any employee who reports fraud in good faith shall not be subject to any recrimination for having
38 made the report. Further, failure to report known fraudulent actions or actions that reasonably
39 appear to be fraudulent can be grounds for dismissal.
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41 (4) All allegations of fraud will be investigated by appropriate District staff and will be reported to law
42 enforcement if there is cause to believe a criminal offense has occurred. Employees who are
43 determined by the District to have committed a fraudulent act while in the course of their
44 employment shall be subject to discipline, up to and including dismissal. Employees who are
45 dismissed shall not be eligible for rehire.
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47 (5) If an employee is deemed to have fraudulently obtained any property of value from the School
48 District, the District shall take all reasonable steps to recover the property including but not limited
49 to civil action or restitution under criminal proceedings. When evaluating reasonable steps, the
50 District shall weigh the cost of recovering the property against the value of the property.

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54 **LEGAL REFERENCE:**

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56 **First Reading: 01/26/09**

Adopted: 02/16/09

Reviewed: 01-18-10

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60 **Clerk:** _____