

SCOTLAND BOARD OF EDUCATION
Board Policy

Business/Non-Instructional Operations

Accounts

Fraud Prevention and Investigation

The Superintendent or designee shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

An employee who suspects fraud, impropriety or irregularity shall immediately report the suspicions to his/her immediate supervisor and/or the Superintendent or designee. The Superintendent or designee shall have primary responsibility for any necessary investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate.

(cf. 3100 Budget/Budgetary System)
(cf. 3300 Expenditures/Expending Authority)
(cf. 3324.1 Contracts)
(cf. 3430 Periodic Financial Reports)
(cf. 3434 Periodic Audit)