



FRAUD, WASTE, ABUSE and CORRUPTION

During the first System Leadership Meeting of the new school year, the Director of Federal Programs reviews the Fraud, Waste, Abuse, and Corruption procedures with all district level administrators and principals. An agenda and sign-in sheet will be kept by the Director of Federal Programs as documentation that this training session was completed.

1. Principals will discuss the same information with their personnel during a faculty meeting by the end of August of each school year. Each principal will submit agendas and sign-in sheets to the Director of Federal Programs to verify the procedures have been reviewed with all staff.
2. Central office directors will review the same information with staff members that are not located in a school facility. Each director will submit agendas and sign-in sheets to the Director of Federal Programs to verify that the procedures have been reviewed with all staff. Directors will review the procedures with staff members by the end of August of each school year.
3. The Fraud, Waste, Abuse, and Corruption procedures will be posted on the district's website.
4. The Fraud, Waste, Abuse, and Corruption procedures will be disseminated as part of the district's employee handbook.

Reporting Suspicion of Fraudulent Activities

Purpose: To ensure the reporting of suspicion of fraudulent activity, Pickens County Schools provides employees, clients and providers with confidential channels for such reporting.

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.

Waste: Waste means the thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of resources. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls. Waste does not normally lead to an allegation of "fraud", but it could.

Abuse: Abuse means the excessive, or improper use of something, or the use 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; or extravagant or excessive use so as to abuse one's position



or authority. Abuse does not necessarily lead to an allegation of “fraud”, but it could.

Corruption: Corruption refers to those acts involving bribery, embezzlement, espionage, and smuggling.

Statement of Administrative Regulations:

Pickens County Schools thoroughly and expeditiously investigates and reports cases of suspected fraud to determine if disciplinary, financial recovery and/or criminal action should be taken.

Confidentiality:

All reports of suspected fraud must be handled under the strictest confidentiality. Only those directly involved in the investigation should be provided information regarding the allegation. Informants may remain anonymous but should be encouraged to cooperate with investigators and should provide as much detail and evidence of alleged fraudulent acts as possible.

Procedures and Responsibilities:

1. Anyone suspecting fraudulent activity should report their concerns to their immediate supervisor and in turn to the Pickens County Schools Superintendent or Chief Financial Officer at 706-253-1700.
2. Any employee (full-time or temporary) or contractor serving the Pickens County Schools who receives a report of suspected fraudulent activity must report this information within the next business day.
3. Employees have the responsibility to report suspected fraud. All reports can be made in confidence.
4. The Pickens County Schools Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
5. If necessary, the person reporting will be contacted for additional information.
6. Periodic communication through meetings should emphasize the responsibilities and channels to report suspected fraud.