

EPHRATA AREA SCHOOL DISTRICT

SECTION: EMPLOYEES

TITLE: WHISTLEBLOWER/FRAUD

ADOPTED: June 21, 2010

REVISED: January 26, 2015

<p>1. Purpose 43 P.S. Sec. 1421 et seq Pol. 828</p> <p>2. Definitions</p>	<p style="text-align: center;">353. WHISTLEBLOWER/FRAUD</p> <p>The integrity of the district’s information and practices are essential elements in the success of the district. When making decisions, the Board, district administration, state and federal agencies and taxpayers, as well as the financial markets, rely on the district’s practices and information; therefore, the district must ensure and protect the integrity of its information. Accordingly, the Board is committed to maintaining a workplace where complaints of questionable activities or reports of fraud, financial improprieties, or irregularities, can be raised free of any discrimination or retaliation.</p> <p>The district’s administrative and management practices foster corporate accountability, and, therefore, the Board supports the making of disclosures that reveal grave misconduct, as defined in this policy.</p> <p>Fraud, financial improprieties, or irregularities include but are not limited to:</p> <ol style="list-style-type: none"> 1. Forgery or unauthorized alteration of any document or account belonging to the district. 2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document. 3. Misappropriation of funds, securities, supplies, or other assets. 4. Impropriety in handling money or reporting financial transactions. 5. Profiteering because of insider information of district information or activities. 6. Disclosure of confidential and/or proprietary information to outside parties. 7. Acceptance or seeking of anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district. 8. Destruction, removal, or inappropriate use of district records, furniture, fixtures, or equipment.
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<p>3. Authority Pol. 317</p> <p>43 P.S. Sec. 1423 18 U.S.C. Sec. 1513</p> <p>4. Delegation of Responsibility</p>	<p>9. Failure to provide financial records to authorized state or local entities.</p> <p>10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.</p> <p>11. Other dishonest or fraudulent acts involving district monies or resources.</p> <p>Grave misconduct shall be defined as conduct that results in a violation of law by the district or in a substantial mismanagement of the district's resources and, if proven, constitutes a criminal offense or reasonable grounds for dismissal of the person engaging in such conduct.</p> <p>The Board shall encourage administrative, professional and support employees to report questionable activities, fraud, financial improprieties or irregularities, or grave misconduct when they reasonably believe that such activities or conduct have occurred or are occurring. Employees should report their concerns to district management, on an anonymous basis if employees so desire, and management will take all reports seriously and will promptly investigate. The district will respond to each report based on the nature and gravity of the reported conduct or circumstances. When the district receives reports of questionable activities, fraud, financial improprieties or irregularities, or grave misconduct, the district will correct such matters, and if appropriate, the district will discipline the responsible party(s).</p> <p>The Board strictly prohibits any discrimination or retaliation against any employee who reports incidents of questionable activities, fraud, financial improprieties or irregularities, or grave misconduct based on the employee's reasonable belief that such misconduct occurred or is occurring. The Board also strictly prohibits any discrimination or retaliation against any employee who participates in an investigation as a result of such a report.</p> <p>The Superintendent or designee shall be responsible to develop and implement internal controls designed to prevent and detect fraud, financial impropriety, fiscal irregularities, or grave misconduct within the district, subject to review and approval by the Board.</p> <p>The Business Manager shall be responsible for maintaining a sound system of internal controls that is designed to identify potential risks, evaluate the nature and extent of those risks, and manage them effectively.</p> <p>District administrators are responsible to be alert to an indication of fraud, financial impropriety or irregularity, or grave misconduct within their areas of responsibility.</p> <p>The Superintendent shall recommend to the Board for its approval completion of a forensic audit when it is deemed necessary and beneficial to the district.</p>
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**ACKNOWLEDGMENT AND AGREEMENT REGARDING THE
WHISTLEBLOWER/FRAUD POLICY**

This is to acknowledge that I have received a copy of the Ephrata Area School District’s Whistleblower/Fraud Policy. I understand that the integrity of practices and information in the school district is an essential element in the success of the school district. I further understand that the school district is committed to maintaining a work environment free of discrimination or retaliation for employees who have raised concerns regarding questionable activities, fraud, financial improprieties or irregularities, or grave misconduct, and that the school district specifically prohibits discrimination or retaliation whenever an employee makes a good faith report regarding such concerns. Accordingly, I specifically agree that to the extent I have concerns that I reasonably believe to be related to questionable activities, fraud, financial improprieties or irregularities, grave misconduct, or any other violation of the school district’s policies or practices, I will immediately report such conduct in accordance with the school district Whistleblower/Fraud Policy.

I also understand that the consequences of making deliberate false reports, in bad faith, will result in disciplinary consequences, up to and including termination of employment and possible referral to civil authorities.

Employee’s Signature: _____

Employee’s Name (printed): _____

Date: _____