

# Policy

BOARD OF EDUCATION  
HORTONVILLE AREA SCHOOL DISTRICT

OPERATIONS  
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## FRAUD

The Board is committed to protecting the financial assets of the District. Fraudulent behavior by School District employees, any contracted entity, or other individual will not be tolerated.

Fraudulent behavior includes, but is not limited to, theft, embezzlement, lying or providing false information to obtain a material benefit, including falsification of employee time records or other manipulation of time records to obtain compensation for time not worked, purchasing property for personal use with School Board funds, and inappropriate personal use of School Board property.

All employees have an obligation to report fraud to their supervisor or directly to the District Administrator, or to the Board President when a fraud report concerns the District Administrator. The failure to report known fraudulent actions or actions that reasonably appear to be fraudulent may be grounds for discipline.

The District Administrator, in cooperation with the auditors and District staff, will provide appropriate internal controls to diminish the opportunities for theft, embezzlement, and other fraudulent may be grounds for discipline.

All allegations of fraud will be investigated by appropriate District staff and will be reported to law enforcement if or when there is reason to believe a criminal offense has been committed.

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