

**TOOMBS COUNTY SCHOOL SYSTEM ADMINISTRATIVE PROCEDURES  
FRAUD, WASTE, ABUSE, and CORRUPTION  
2016-2017**

Each employee in Toombs County receives a copy of the policy once a year. Each employee signs that he/she received the Fraud Policy and procedures for reporting fraud, waste, abuse, and corruption. Documentation is maintained in the Title I Director's office.

**FRAUD Policy (DIE) and Waste, Abuse, and Corruption Procedures**

**PURPOSE:**

In compliance with White House Executive Order 12731, the Toombs County School System provides employees, clients, vendors, and individuals with confidential channels to report suspicious activities. The Toombs County School System shall not tolerate fraud, waste, abuse, or corruption of any kind and has an established system for the reporting of suspicious activities.

**DEFINITIONS:**

**Fraud** is a false representation of a matter of fact, whether by words or 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 from local, state, or federal grants and funds.

**Waste** is the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of local, state, or federal resources to the detriment or potential detriment of the district. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

**Abuse** is the excessive or improper use of a thing, policy or procedure, or to employ something in a manner contrary to the natural or legal rules for its use. It is also the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources. Abuse can also occur through the extravagant or excessive use of one's position or authority. Abuse can occur in financial or non-financial settings.

**Corruption** includes dishonest proceedings, bribery, debasement, alteration, or perversion of integrity. Corruption threatens equal access, quantity and quality of education.

**EXAMPLES OF FRAUD, WASTE, ABUSE, AND CORRUPTION: (NOT ALL-INCLUSIVE)**

- Personal use of district-owned vehicles
- Long distance personal phone calls
- Personal use of district owned supplies or equipment
- Violations of system and/or state procurement policy
- Excessive or unnecessary purchases
- Falsification of official documents (timesheets, leave reports, travel vouchers, etc.)
- Contract fraud
- Conducting personal business on district time
- Inappropriate expenditures
- Embezzlement
- Bribery

### **STATEMENT OF ADMINISTRATIVE REGULATIONS:**

Any and all reports of suspicious activity and/or suspected fraud, waste, abuse, or corruption shall be investigated. The Toombs County School System shall not tolerate fraud, waste, abuse, or corruption of any kind, and any reported cases of suspected fraud, waste, abuse, or corruption will be thoroughly investigated to determine if disciplinary, financial recovery, and/or criminal action should be taken.

### **CONFIDENTIALITY:**

All reports of suspected fraud, waste, abuse, or corruption must be handled under the strictest confidentiality. Only those directly involved in the investigation should be given information. Informants may remain anonymous but should be encouraged to cooperate with the investigators and should provide as much detail and evidence of alleged fraudulent act as possible.

### **PROCEDURES AND RESPONSIBILITIES:**

1. Anyone suspecting fraud, waste, abuse, or corruption whether it pertains to local, state, or federal programs, shall report his or her concerns to the Superintendent or the Superintendent's designee of the Toombs County Board of Education at 117 East Wesley Avenue Lyons, GA 30436.
2. Any employee with the Toombs County Board of Education (temporary staff, full-time staff, and contractors) who receives a report of suspected fraudulent activity MUST report this information within the next business day. The employee should contact the Superintendent or Superintendent's designee at (912) 526-3141. Employees have the responsibility to report suspected fraud, waste, abuse, or corruption. All reports can be made in confidence.
3. The Toombs County Board of Education or its designees shall conduct investigations of employees, providers, contractors, or vendors against which reports of suspicious activity are made. All investigations shall be thorough and complete in nature and shall occur in a prompt manner after the report is received.
4. If necessary, the person reporting the fraudulent activity will be contacted for additional information.
5. Periodic communication through meetings should emphasize the responsibilities and channels for reporting suspected fraud, waste, abuse, or corruption.
6. A hard copy of these Fraud, Waste, Abuse, and Corruption Administrative Regulations shall be posted in a visible location at all schools and facilities and on the Toombs County Schools website ([www.toombscountyschools.org](http://www.toombscountyschools.org)).
7. A report shall be made to the Chairman of the Toombs County Board of Education if fraud, waste, abuse, or corruption is suspected of or by the Superintendent.
8. Each employee shall receive a copy of this document and will sign attesting that he or she has indeed received this information and understands its contents.