

Long County Schools
Fraud Administrative Procedures For Federal Programs
Reporting Suspicion of Fraudulent Activities

To ensure that in the reporting of suspicion of fraudulent activity the Long County Board of Education ensures employees, clients and providers of confidential channels to report suspicious activities. The Long County Board of Education thoroughly and expeditiously investigates any reported cases of suspected fraud to determine if disciplinary, financial recovery and/or criminal action should be taken.

All reports of suspect fraud 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 the alleged fraudulent act as possible.

As defined in *Long County Board of Education Policy DIE – Fraud Prevention*, “fraud” refers to 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 district resources or revenues. Fraudulent actions include, but are not limited to:

- Behaving in a dishonest or false manner in relation to District assets, including theft of funds, securities, supplies, or other District properties.
 - Forging or altering financial documents or accounts illegally or without proper authorization.
 - Improper handling or reporting of financial transactions.
 - Personally profiting as a result of insider knowledge.
 - Disregarding confidentiality safeguards concerning financial information.
 - Violating Board conflict of interest policies.
 - Mishandling financial records or District assets (destroying, removing or misusing).
1. Anyone suspecting fraud concerning any federal programs should report their concerns to the Superintendent or Assistant Superintendent at the Long County Board of Education at 468 S. McDonald Street, Ludowici, GA 31316.
 2. Any employee with the Long 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. You are to contact the Superintendent or Assistant Superintendent at 468 S. McDonald Street, Ludowici, GA 31316. Employees have the responsibility to report suspected fraud. All reports can be made in confidence.
 3. The Long County Board of Education shall conduct investigations of employees, providers, contractors, or vendors.
 4. If necessary you may be contacted for additional information.
 5. Periodic communication should emphasize the responsibilities and channels to report suspected fraud.