

FRAUD PREVENTION AND REPORTING

The School District of New London is entrusted with public dollars and as such, all employees are expected to demonstrate stewardship of the District's limited resources. The District expects all employees to demonstrate integrity, due diligence, and abide by all applicable laws, policies, and procedures. This same standard applies to all parties who interact with the District.

While not complete definitions, it is important to identify key terms:

"Fraud" means the intentional deception perpetrated by an individual(s) or organizations(s)—either internal or external to the District—that could result in a tangible or intangible benefit to the individual or others, or that could cause detriment to others, or for the District. Fraud includes a false representation whether by words, conduct, false, or misleading statements, or by concealment of that which should have been disclosed in either word or document that causes deception.

"Waste" means the intentional or unintentional thoughtless or careless expenditure, consumption, mismanagement or use of District resources to the detriment of the District.

"Abuse" means the excessive or improper use of something, including the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of District resources.

Any individual who, in good faith, raises a concern, or reports conduct in perceived violation of this policy shall not be threatened, harassed, discriminated against or subject to any retaliation. Employees should seek to resolve their concerns by contacting an appropriate administrator(s).

ADOPTION DATE: January 11, 2016

REVISION DATE(S):

REVIEW DATE(S): October 17, 2024

CROSS-REFERENCE:

LEGAL REFERENCE: Wisconsin Statutes Section 19.42, Section 19.59, Section 946.12, Section 946.13; Wisconsin Uniform Financial Accounting Requirements (WUFAR); Wisconsin Public School District Auditing Manual; Federal laws 31 U.S.C. §3729, 41 U.S.C. §4712, 2 C.F.R. §200.300