

BOARD POLICY

Descriptor Code: DIE

Reporting of Fraud, Waste, Abuse, or Corruption

Terrell County Public School employees shall be encouraged to report verbally or in writing to their supervisor, department head, or other appropriate authority, evidence of activity by a district department, agency, or employee constituting:

- 1) A violation of local, state, or federal law, rule or regulation;
- 2) Fraud;
- 3) Misappropriation of resources;
- 4) Substantial and specific danger to the public health and safety; or
- 5) Gross mismanagement, a gross waste of monies, or gross abuse of authority.

Further, it is the rule of this school district that employees be free of intimidation or harassment when reporting to public bodies about matters of public concern, including offering testimony to or testifying before appropriate legislative panels.

Frequently asked question: What Is Considered To Be Fraud, Waste, Or Abuse?

Fraud:

The intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to federal, state, or local governments, which could result in a tangible or intangible benefit to themselves, others, or the district or could cause detriment to others or the district, state, or federal governments. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.

Waste:

The intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of district, 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:

Excessive or improper use of a thing, or to employ something in a manner contrary to the natural or legal rules for its use. Intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources. Extravagant or excessive use as to abuse one's position or authority. Abuse can occur in financial or non-financial settings.

Examples of Fraud, Waste and Abuse are:

- Personal use of district-owned vehicles
- Long distance personal 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