

SUBJECT: ALLEGATIONS OF FRAUD**Reporting and Investigations of Allegations of Fraud**

All Board members and officers, BOCES employees and third party consultants are required to abide by the BOCES policies, administrative regulations and procedures in the conduct of their duties. Further, all applicable federal and/or state laws and regulations must be adhered to in the course of district operations and practices.

Any individual who has reason to believe that financial improprieties or wrongful conduct is occurring within the school system is to disclose such information according to the reporting procedures established by the BOCES. The reporting procedures will follow the chain of command as established within the department or school building or as enumerated in the BOCES organizational chart. In the event that the allegations of financial improprieties/fraud and/or wrongful conduct concern the investigating official, the report shall be made to the next level of supervisory authority. If the chain of supervisory command is not sufficient to ensure impartial, independent investigation, allegations of financial improprieties/fraud and/or wrongful conduct will be reported as applicable, to the Board of Education, Internal Auditor (if available), or the Independent (external) Auditor, or School Attorney. The BOCES prohibition of wrongful conduct, including fraud, will be publicized with the BOCES as deemed appropriate; and written notification will be provided to all employees with fiscal account/oversight and/or financial duties including the handling of money.

Protection of School Employees who Report Information Regarding Illegal or Inappropriate Financial Practices

Any employee of the BOCES who has reasonable cause to believe that the fiscal practices or actions of an employee or officer of the BOCES violates any local, state, federal law or rule and regulation relating to the financial practices of the BOCES, and who in good faith reports such information to enforcement authorities, shall have immunity from any civil liability that may arise from the making of such report. Further, neither the BOCES nor employee or officer thereof, shall take, request, or cause a retaliatory action against any such employee who makes such a report. Any act of retaliation is prohibited and subject to appropriate disciplinary action by the BOCES.

Knowingly Makes False Accusations

Any individual who knowingly makes false accusations against another individual as to allegations of financial improprieties/fraud may also face appropriate disciplinary actions.

Education Law Section 3028-d

Adopted: November 8, 2006