Gordon County School System

Fraud, Waste, Abuse and Corruption Administrative Regulations

Reporting Suspicion of Fraudulent Activities

Purpose:

In compliance with White House Executive Order 12731, the Gordon County School System provides all employees, clients, vendors, and individuals with confidential channels to report suspicious activities. The Gordon County School System adheres to the Code of Ethics for Georgia Educators. Any detected or suspected fraud, waste, abuse, or corruption must be reported immediately to the Superintendent of Schools. Such fraud, waste, abuse, or corruption applies to any fraudulent activity involving not only employees but also directors, vendors, outside agencies, and/or unknown parties. Investigations will be performed without regard to length of service, title/position, or relationship.

Definitions:

**Fraud:** 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 federal grants.

**Waste:** the thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of resources owned or operated by the school system to the detriment or potential determent of the system. Waste also includes incurring unnecessary cost because of inefficient or ineffective practices, systems or controls.

**Abuse:** the excessive, or improper use of something, or the use of something in a manner contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources owned or operated by the school system; or extravagant or excessive use so as to abuse one’s position or authority.

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

The Board thoroughly and expeditiously supports the investigation of any and all reported cases of suspected fraud, waste, abuse, or corruption to determine if disciplinary, financial recovery, and/or criminal action should be taken.

Confidentiality:

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

Procedures:

1. Anyone suspecting fraud, waste, abuse, or corruption concerning federal, state or local programs should report their concerns to the Superintendent or his/her designee. If the suspected fraud implicates the Superintendent, the informant shall report the information directly to the Board Chair. (Gordon County Board of Education, 205 Warrior Path, Calhoun, GA 30701 or 706-629-7366.)
2. Any employee (temporary staff, full-time staff and contractors) of the school system who receives a report of suspected fraudulent activity shall report this information within the next business day to the Superintendent or his/her designee. Employees have the responsibility to report suspected fraud immediately. All reports can be made in confidence.
3. The Superintendent or his/her designee shall conduct or cause to be conducted an investigation of employees, providers, contractors, or vendors as necessary and appropriate.
4. Periodic communication should emphasize the responsibilities and channels to report suspected fraud, waste, abuse, or corruption.