

DECATUR PUBLIC SCHOOL DISTRICT #61 FRAUD PREVENTION PROCEDURES

It is the responsibility of the Board of Education to protect the funds and physical assets of Decatur Public School District #61 against fraud, waste and abuse that may occur as a result of wrongful acts of officers, employees, vendors or agents of the District.

Any individual who reasonably believes that an act of fraud, waste or abuse has occurred or is occurring shall report such allegations to the Superintendent of Schools, or if the allegations involve the Superintendent of Schools, to the Board of Education.

Every allegation shall be investigated by the District as appropriate. Decatur Public School District #61 shall not tolerate fraud, waste, abuse, or corruption of any kind, and any reported cases of suspected fraud, waste, abuse, or corruption will be thoroughly investigated to determine if disciplinary, financial recovery, and or criminal action should be taken. Neither the Board of Education, Superintendent, nor any department employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. The employee may have protections under the Illinois Whistleblower Act.

The Board President or Superintendent may consult with and direct the School District Attorney to engage forensic auditors or other appropriate specialists when necessary to assist in determining whether or not there is a reasonable basis to believe that fraud, waste or abuse has occurred or is occurring. The School District Attorney shall notify all Board members, except for any member(s) who may be involved, of the alleged wrongdoing requiring the forensic investigative activities.

Acts of fraud, waste or abuse will not be tolerated and will be reported to appropriate government and criminal authorities whenever there is a reasonable basis to believe, following investigation, that such conduct has occurred or is occurring and restitution will be pursued to recover lost assets.

Definitions of Fraud, Waste, Abuse of Corruption

“Fraud” means the intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to Decatur Public Schools that could result in a tangible or intangible benefit to themselves, others, or the locality or could cause detriment to others or the locality. 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” means the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use or squandering of resources owned or operated by the locality to the detriment or potential detriment of the locality. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.

“Abuse” means the excessive or improper use of something, or the employment 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 locality; 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 creates threats to equal access, quantity and quality of education.

Examples of Fraud, Waste, Abuse and Corruption (Not all-inclusive)

- Personal use of district-owned vehicles
- Long distance personal phone 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
- Serious abuse of time
- Inappropriate expenditures
- Embezzlement
- Theft or misuse of school funds or property
- Neglect of duty
- Bribery

Procedures and Responsibilities

1. Anyone suspecting fraud, waste, abuse, or corruption whether it pertains to local, state, or federal programs, shall report his or her concerns to the Superintendent or the Superintendent’s designee of the Decatur Public School District #61 at 101 W Cerro Gordo St Decatur IL 62523.
2. Any employee with the Decatur Public School District #61 (part-time staff, full-time staff and contractors) who receives a report of suspected fraudulent activity MUST report this information no later than the next business day. The employee should contact the Superintendent or Superintendent’s designee at (217)362-3011. Employees have the responsibility to report suspected fraud, waste, or abuse. Reports may be made in confidence.
3. The Decatur Public School District or its designees shall conduct investigations of employees, providers, contractors, or vendors against which reports of suspicious activity are made. All investigations shall be thorough and complete in nature and shall occur in a prompt manner after the report is received. Proper authorities will be notified in a timely manner and at the discretion of the Superintendent or Superintendent’s designee including law enforcement and media outlets. All efforts will be made to recover wrongfully obtained assets.
4. If necessary, the person reporting the fraudulent activity will be contacted for additional information.
5. Periodic communication through meetings should emphasize the responsibilities and channels for reporting suspected fraud, waste, abuse, or corruption.
7. A report shall be made to the President of the Decatur Public School District #61 Board of Education if fraud, waste, abuse, or corruption is suspected of or by the Superintendent.
8. Annually, these procedures will be reviewed at the Board/Administrative level and shared with all employees.