

## **Business and Non-Instructional Operations**

### **Accounts**

#### **Fraud Prevention and Investigation**

The Superintendent or designee shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

An employee who suspects fraud, impropriety or irregularity shall immediately report the suspicions to his/her immediate supervisor and/or the Superintendent or designee. The Superintendent or designee shall have primary responsibility for any necessary investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate.

(cf. 3100 – Budget/Budgetary System)

(cf. 3300 – Expenditures/Expending Authority)

(cf. 3324.1 – Contracts)

(cf. 3430 – Periodic Financial Reports)

(cf. 3434 – Periodic Audit)