

## **FISCAL WHISTLEBLOWER POLICY**

The Board of Education recognizes that abuse, fraud, waste and mismanagement involving school district assets are a serious problem and that it has an obligation to help insure that District resources are being used to carry out the objectives of the school district.

Accordingly, any District employee who has reasonable cause to suspect that the actions of any District officer or employee violates any local, state or federal law, rule or regulation shall immediately report such suspicion to the District's Internal Auditor.

Upon receiving any report of suspected fiscal abuse, fraud, waste and mismanagement or illegal activities, the District's Internal Auditor shall immediately conduct an internal investigation of the complaint and prepare a report of his/her investigation into the alleged wrongdoing. Such report shall be delivered to the District's Audit Committee, except such report shall not be required to be delivered to any individual accused of fiscal abuse, fraud or other practices that violate law, rule or regulation.

Any District employee who, in good faith, makes a report to the Internal Auditor or to any District officials alleging wrongdoing, or who reports such information to the State Comptroller, the Commissioner of Education or to law enforcement authorities shall be immune from any civil liability that may arise from the making of such report.

Further, neither the District nor any District officer or employee shall take, request or cause a retaliatory action against any employee who, in good faith, makes such report.

Any District employee who makes such report without any good faith basis may be subject to removal or other disciplinary action

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