

## CHAPTER 7.00 – BUSINESS SERVICES

### FRAUD

7.121

One of the Pillars of CHARACTER COUNTS!, the character education program of the St. Johns County School Board, is “trustworthiness.” As an organization, each adult shall seek to teach our students that trustworthiness is a valuable and important character trait and as such, all employees of the School District are to emulate and demonstrate trustworthiness in their personal and professional dealings. Fraudulent behavior by School District employees is directly opposed to trustworthiness and therefore, it will not be tolerated.

Examples of fraudulent behavior include, but are not limited to, theft, lying to obtain a material benefit, embezzlement, purchasing property for personal use with School Board funds, inappropriate use of School Board property for personal use, and the use of false information to obtain a material benefit.

It is the policy of the School Board that:

- 1) All applicants for employment with the School District are required to submit to a criminal background check pursuant to Rule 6.103, School Board Policy. Criminal records are reviewed for a number of reasons; including the principle that past behavior is a predictor of future behavior. The School District will closely scrutinize those applicants whose criminal records reveal convictions for fraudulent behavior to be satisfied to the extent possible that fraudulent behavior will not be repeated. This scrutiny will be particularly intense for those applicants applying for a position that as a significant part of the job description requires the handling of property, money, and other assets of the School Board, such positions include, but are not limited to, cafeteria managers, bookkeepers, and maintenance supervisors.
- 2) The Superintendent, working in conjunction with the Internal Auditor, external auditors, and District staff, will insure that appropriate internal controls are in place to diminish the opportunities for theft, embezzlement, and other fraudulent acts by employees. Such internal controls shall be reviewed and revised as necessary including, but not limited to, at such times as an employee has been found to have committed fraud.
- 3) All employees of the District have an obligation to report fraud to their supervisor. In addition, an employee may report fraud directly to the Superintendent, the Internal Auditor, and the School Board Attorney. Any employee who reports fraud in good faith shall not be subject to any recrimination for having made the report. Further, failure to report known fraudulent actions or actions that reasonably appear to be fraudulent can be grounds for discipline up to and including dismissal.

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- 4) All allegations of fraud will be investigated by appropriate District staff and will be reported to law enforcement if there is cause to believe a criminal offense has occurred. Employees who are determined by the District to have committed a fraudulent act while in the course of their employment shall be subject to discipline, up to and including dismissal. Employees who are dismissed shall not be eligible for rehire.
  
- 5) If an employee is deemed to have fraudulently obtained any property of value from the School District, the District shall take all reasonable steps to recover the property, including, but not limited to, civil action or restitution under criminal proceedings. When evaluating reasonable steps, the District shall weigh the cost of recovering the property against the value of the property.

**STATUTORY AUTHORITY: 1001.42; 1001.49; 1012.27, F.S.**

**LAWS IMPLEMENTED: 1001.43; 1012.21; 1012.22; 1012.23; 1012.32, F.S.**

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