

NORTHERN TIER CAREER CENTER

SECTION: OPERATIONS

TITLE: FRAUD

ADOPTED: August 23, 2012

REVISED:

	828. FRAUD
1. Authority	The Joint Operating Committee expects all Joint Operating Committee members, employees, volunteers, consultants, vendors, contractors and other parties that maintain a relationship with the center to act with integrity, due diligence, and in accordance with law in their duties involving the center's resources. The Joint Operating Committee is entrusted with public funds, and no one connected with the center shall do anything to erode that trust.
2. Definitions	<p>Fraud, financial improprieties, or irregularities include but are not limited to:</p> <ol style="list-style-type: none"> 1. Forgery or unauthorized alteration of any document or account belonging to the center. 2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document. 3. Misappropriation of funds, securities, supplies, or other assets. 4. Impropriety in handling money or reporting financial transactions. 5. Profiteering because of insider information of Joint Operating Committee information or activities. 6. Disclosure of confidential and/or proprietary information to outside parties. 7. Acceptance or seeking of anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the center. 8. Destruction, removal, or inappropriate use of the center's records, furniture, fixtures, or equipment. 9. Failure to provide financial records to authorized state or local entities.

<p>3. Delegation of Responsibility</p> <p>43 P.S. Sec. 1423 18 U.S.C. Sec. 1513 Pol. 317, 417, 517</p>	<p>10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.</p> <p>11. Other dishonest or fraudulent acts involving the center's monies or resources.</p> <p>The Administrative Director or designee shall be responsible to implement and maintain a system of internal controls designed to prevent and detect potential risks, fraud, financial impropriety, or fiscal irregularities within the center, subject to review and approval by the Joint Operating Committee.</p> <p>Administrators are responsible to be alert to an indication of fraud, financial impropriety, or irregularity within their areas of responsibility.</p> <p>The Administrative Director shall recommend to the Joint Operating Committee for its approval completion of a forensic audit when it is deemed necessary and beneficial to the center.</p> <p><u>Reporting</u></p> <p>All employees shall be alert for any indication of fraud, financial impropriety or irregularity within their area of responsibility.</p> <p>An employee who suspects fraud, impropriety, or irregularity shall immediately report his/her suspicions to the Administrative Director.</p> <p>If the report involves the Administrative Director, the employee shall report his/her suspicions to the Superintendent of Record who shall be responsible to conduct an investigation in place of the Administrative Director.</p> <p>Employees who bring forth a legitimate concern or suspicion about a potential impropriety shall not be retaliated against. Those who do retaliate against such an employee shall be subject to disciplinary action.</p> <p><u>Investigation</u></p> <p>The Administrative Director shall investigate reports of fraudulent activities in a manner that protects the confidentiality of all parties and the facts, in cooperation with appropriate individuals and agencies.</p> <p>If an investigation substantiates the occurrence of a fraudulent activity, the Administrative Director shall issue a report to the Joint Operating Committee and designated individuals.</p>
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The final disposition of the matter regarding employee discipline and decision to file a criminal complaint or refer the matter to law enforcement and/or a regulatory agency for independent investigation shall be determined by the Joint Operating Committee and Administrative Director in consultation with legal counsel.

Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know, until the results are made public.

References:

Whistleblower Law – 43 P.S. Sec. 1421 et seq.

Sarbanes Oxley Act of 2002 – 15 U.S.C. Sec. 7201 et seq.

Whistleblower Protection – 18 U.S.C. Sec. 1513

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