

TEXAS SCHOOL FOR THE DEAF

EMPLOYMENT STANDARDS OF CONDUCT: FRAUDULENT ACTION AGAINST TSD

DHF

PROHIBITION AGAINST ILLEGAL AND FRAUDULENT ACTS AGAINST TSD

School officers and employees are strictly prohibited under the law, and under this policy, from engaging in any illegal, improper, or dishonest, acts and /or practices that may involve the School.

Officers and employees who engage in such acts are subject to immediate termination of employment.

PURSUING LEGAL REMEDIES

The School shall pursue available legal remedies against persons, or entities, including School officers and employees, who engage in fraudulent acts against the School. Remedies included, but are not limited to, terminating employment, requiring restitution, and forwarding of information regarding suspected fraud to the appropriate authorities for criminal prosecution.

SCOPE OF PROHIBITED ACTS

Within this policy, illegal, improper and/or dishonest acts and/or practices include, but are not limited to:

1. Theft.
2. Fraud.
3. Embezzlement.
4. Bribery, rebate, and "kick-back".
5. Misappropriation, misapplication, destruction, removal, or concealment of property.
6. Conflicts of interest.

ADMINISTRATIVE RESPONSIBILITY

Administrators of all School Departments shall be responsible for identifying potential areas of risk within their respective departments in which fraudulent activities might occur, and for implementing reasonable measures to prevent such fraudulent activities.

DUTY TO REPORT SUSPECTED FRAUD, WASTE AND ABUSE

Any officer, or employee, who has reason to suspect that any person, including a school officer or employee, is engaging in any type of fraudulent activity against the School, including theft, fraud, embezzlement, bribery, rebate, kick-back, misappropriate, misapplication, destruction, and removal, or concealment, of School property, and conflict of interest, shall report the suspected fraudulent activity in accordance with procedures developed and implemented by the Superintendent. The officer, or employee, reporting any type of fraudulent activity against the School may make the report anonymously to the following:

State Auditor's Office's telephone hotline: 1-800-TX-AUDIT

State Auditor's Office's website for reporting fraud:

<http://sao.fraud.state.tx.us>

INVESTIGATION OF REPORTS

Reports of fraudulent activities shall be investigated in accordance with procedures developed and implemented by the Superintendent. To the extent possible, the Superintendent shall investigate anonymous reports in the same manner as reports from a named person.

REPORTING SUSPECTED FRAUDULENT ACTIVITIES.

If the Superintendent has reasonable cause to believe, which is more than mere suspicion and based on particular facts which support the belief, that money received from the State by TSD, or a TSD contract may have been lost, misappropriated, or misused, or that other fraudulent, or unlawful, conduct has occurred in relation to the operation of TSD, the Superintendent shall report the

TEXAS SCHOOL FOR THE DEAF

**EMPLOYMENT STANDARDS OF CONDUCT:
FRAUDULENT ACTION AGAINST TSD**

DHF

reason and basis for the belief to the state auditor. The state auditor may investigate the report, or may monitor any investigation conducted by TSD.

Texas Government Code §321.022

The report to the state auditor should include a description of the incident; the estimated value of the loss; the identity of all persons who may have involvement, or knowledge relating to the loss, and a description of such involvement or knowledge; a description of the evidence; and the name and telephone number of the agency employee responsible for resolving the incident.

Issued: 12-14-02

Adopted: 12-14-02

Amended: 10.30.09