

**Washington South Supervisory Union  
Northfield and Roxbury School Districts**

**FRAUD PREVENTION  
PROCEDURE**

**PURPOSE.** The purpose of this procedure is to provide a mechanism for employees and officers to bring to the attention of the Washington South Supervisory Union School Board of Directors any complaints regarding the integrity of the Washington South Supervisory Union's (WSSU) internal financial controls or the accuracy or completeness of financial or other information used in or related to the financial statements and reports. WSSU employees and officers shall not be discharged, demoted, suspended, threatened, harassed, or discriminated against in any manner for raising reasonable questions concerning the fair presentation of the WSSU financial statements in accordance with this policy.

**REPORTS OF IRREGULARITY.** Any employee who has a complaint regarding the integrity of the WSSU's internal financial controls or the accuracy or completeness of financial or other information used in or related to the WSSU's financial statements and reports, or who observes any questionable accounting practices, should report such complaint to the WSSU School Board of Directors.

The report should include a description of the matter or irregularity, the period of time during which the employee observed the matter or irregularity, and any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction. The report may include, at the employee's option, the employee's contact information if additional information is needed. However a report shall not be deemed deficient because the employee did not include contact information.

Examples of reportable actions include any indication of fraud, misappropriation of WSSU resources, substantial variation in the WSSU's financial reporting methodology from prior practice or from generally accepted accounting principles, and the falsification, concealment, or inappropriate destruction of WSSU financial records.

**INVESTIGATION.** Upon receiving such a report, the WSSU School Board of Directors shall investigate the issues identified in the report. The WSSU Board may consult with legal counsel and independent auditors as a part of their investigation. At the conclusion of the investigation, the WSSU Board of Directors shall prepare a written response to the report, which shall be a public document.