

Related Entries: Policy 5.311, Policy 1.28

Waste, Fraud and Abuse

- (1) The purpose of the Waste, Fraud, and Abuse policy is to provide members of the Board, administrators, teachers, and all other employees of the District with a process for reporting service for suspected waste, fraud, or abuse of District funds.
 - (a) Abuse – “Abuse” means the intentional destruction, diversion, manipulation, misapplication, or improper use of the District’s assets and resources in a manner contrary to the District’s internal rules, regulations, policies, or procedures; or the extravagant or excessive use of the District’s assets and resources so as to abuse one’s position or authority.
 - (b) Fraud – “Fraud” means the intentional deception perpetrated by an individual or entity (whether internal or external to the District) by knowingly making a false statement of fact which results in a benefit to the individual, entity, or to others, or which causes harm or detriment to the District.
 - (c) Waste – “Waste” means the intentional or unintentional thoughtless or careless expenditure, consumption, mismanagement, or squandering of resources owned or operated by the School District of Lee County to the harm or detriment of the District.
- (2) The School Board has established a hotline to administer the collection of information related to allegations of waste, fraud, and abuse. The Board Internal Auditor, Board and staff legal services will receive complaints reported to the hotline and generally determine whether legal sufficiency exists to refer the complaint to the appropriate department for investigation or to the Board to determine whether an outside investigation is necessary. The Board Internal Auditor will assist in fact finding, and proposal of recommendations for further action.
- (3) The objectives of the investigation process are to verify the information provided, determine responsibility, identify improvement opportunities, and evaluate whether the matter warrants reporting to the appropriate law enforcement agency.
- (4) Board Internal Audit will review each report or complaint to determine what action, if any, should be taken. These actions may include (1) requesting additional information through the third-party provider or directly from the employee, if contact information is provided, or (2) initiating an investigation into the case to determine if action can be taken. The Board Internal Auditor, in collaboration with legal services, will propose a scope of action, including estimated costs, to the Board for review and approval for any claim.

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- (5) If the allegation/claim is made against a Board Member, Superintendent, Board Attorney, Board Internal Auditor, or legal services, that party shall be removed from the investigation process of that allegation/claim. An independent investigator may be contracted in cases where the allegation/claim is made against more than one of the aforementioned parties.
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- (6) If additional information is requested through the third-party provider, but no response is provided by the caller within 30 days, the case will be closed due to insufficient information to conduct the investigation.
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- (7) Involvement from other department(s) may become necessary to conduct an investigation. This is dependent on the type of fraud, waste or abuse reported and will be assessed on a case-by-case basis. If cases are to be sent to other department(s), the email may include a copy of the case transcript but must include confidential in the subject line. Distribution of the case transcript should be limited to those involved with the investigation and should not be shared. Every effort will be made to maintain confidentiality throughout the investigation to the extent permitted by law; however, it cannot be guaranteed.
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- (8) Upon completion of the investigation, a determination will be made as to whether the review has resulted in sufficient evidence to show a violation of law, regulation, policy or procedure; or that waste, fraud, or abuse may have occurred. This determination will be made by the Board Internal Auditor and legal services, as applicable. Notwithstanding any other provision of this policy, prior to conclusion of an investigation, a report or recommendation which contains findings as to the person being reported on or who is the subject of the recommendation of disciplinary action, the Board Internal Auditor shall provide the affected person/office a copy of the report or recommendation and such person shall have 10 working days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report or recommendation. The requirement to provide a copy of the report shall not apply when the Board Internal Auditor in conjunction with the State Attorney's Office, determines that supplying the affected person with such report will jeopardize a pending criminal investigation. If any applicable Collective Bargaining Agreement includes procedures that conflict with this section, the Board Internal Auditor shall continue to adhere to the procedures of the applicable Collective Bargaining Agreement that governed the employee at the time the investigation began.
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- (9) If the results of the review indicate sufficient evidence, the case shall be forwarded to legal services and/or Human Resources for assessment of criminal or administrative action, if they are not already involved in the investigation in accordance with Board Policies 5.311 and 1.28.
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- (10) If it is determined that there is not sufficient evidence to substantiate a violation, the case will be closed and resolution documented accordingly.

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94 (11) Complainants seeking whistleblower protections shall report allegations in
95 accordance with Board Policy 5.331.

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98 **STATUTORY AUTHORITY:** 1001.32, 1001.42, 1001.43, F.S.

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100 Adopted: 10/06/2020