

## **Section 3000 – Fiscal Management**

3520 Fraud Prevention and Investigation (Cf. 3490, 3500, 5203, 8700)

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The Board expects all employees, Board members, consultants, vendors, contractors, parent/guardian groups and other parties maintaining any business relationship with the District to act with integrity, due diligence, and in accordance with all laws in their duties involving the District's fiscal resources. The District is entrusted with public dollars and no person connected with the District should do anything to erode that trust.

The Superintendent shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the District. Every District employee shall be alert for any indication of fraud, financial impropriety, or irregularity within his/her areas of responsibility.

Any employee who suspects fraud, impropriety, or irregularity shall report their suspicions immediately to his/her immediate supervisor and/or the Superintendent. The Superintendent shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the District's legal counsel, auditing firm, and other internal or external departments and agencies, including the Kent County Prosecutor's Office and law enforcement officials, as the Superintendent may deem appropriate.

In the event the concern or complaint involves the Superintendent of Schools, the concern shall be brought to the attention of a member of the Board who shall be empowered to contact the District's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

The Superintendent may elect to employ the District's auditing firm to conduct a partial forensic/internal control/SAS99 audit if deemed necessary. The Superintendent is authorized to order a complete forensic audit if, in his/her judgment, such an audit would be useful and beneficial to the District.

Approved: June 29, 2009

LEGAL REF: MCL 14.141-145; 15.361-369; 141.421-440a; 141.2101-141.2821;  
380.1202; 380.1215; 380.1216; 380.1363; 388.1618