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DISTRICT ADMINISTRATIVE RULE

DIE-R Fraud Prevention

~~1/26/17~~ **x/x/24**

1 **RATIONALE/OBJECTIVE:**

2 The Cobb County School District (District) has a responsibility to uphold the public trust. Internal
3 Compliance is an independent auditing and assessment function established **within the District** to
4 ~~promote and document~~ **financial integrity and to promote** efficiency, effectiveness, **and** economy,
5 ~~and financial integrity~~ in District operations.

6
7 **RULE:**

8
9 District employees are subject to the requirements of the Georgia Professional Standards Commission
10 Code of Ethics for Educators (Administrative Rule GAGC-R [Employee Ethics]). In addition to the
11 professional requirements, the District identifies the following actions as examples of prohibited
12 conduct, and establishes the following guidelines for reporting their occurrence or suspected
13 occurrence:

14
15 **MISCONDUCT:**

16 **This includes, but is not limited to:**

- 17 1. Any crime defined in Title 16 of the Official Code of Georgia Annotated (O.C.G.A.) or any
18 applicable federal law involving dishonesty or fraud.
- 19 2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level
20 of criminal activity including, but not limited to:
- 21 a. Approving, encouraging, or participating in any financial or business transaction or activity
22 which presents, or could be reasonably interpreted to present, a real or potential conflict of
23 interest, whether as defined in District Administrative Rules GAG-R and GAGC-R, or
24 otherwise;
- 25 b. The failure to provide or withholding of information that could affect a financial or business
26 decision under consideration by the District or that results in an undue loss or expense to the
27 District, which loss or expense could have been avoided or mitigated had such information
28 been disclosed;
- 29 c. Abuse, misuse, or destruction of District property, funds, or other resources; and **/or**
- 30 d. Violations of the Code of Ethics.

31
32 **NOTIFICATION:**

- 33 1. An employee who knows of or suspects financial fraud, or other financial misconduct shall
34 immediately report such suspicions to **Financial Services Division** Internal Compliance.
- 35 2. **Audit Procedures:**
- 36 **The Financial Services Division Internal Compliance Department shall:**
- 37 a. Refer the financial misconduct matter to Human Resources Employee Relations for resolution
38 and action; **and**
- 39 b. As appropriate, audit financial records and transactions and document the facts and findings
40 of such audit in a written report and forward to Human Resources Employee Relations.
- 41 3. ~~2.~~ **Reprisals:**
- 42 No action shall be taken or threatened against any employee for reporting the occurrence or
43 suspected occurrence of any of the above conduct unless the complaint was made with the
44 knowledge the allegation was false.
- 45
- 46

48 Revised and Re-coded: 6/28/12 (previously coded as Administrative Rule DIEA)
49 Revised: 1/27/16; ~~x/x/24~~
50
51 Legal Reference
52 O.C.G.A. 45-01-0004 Whistleblower
53 18 USC 1513 Retaliating against a witness, victim, or an informant