

REGULATION

ANNE ARUNDEL COUNTY PUBLIC SCHOOLS

Related Entries: DK

Responsible Office: DEPUTY SUPERINTENDENT FOR STUDENT AND SCHOOL SUPPORT, CHIEF OPERATING OFFICE

FINANCIAL FRAUD, WASTE, AND ABUSE

A. PURPOSE

To ensure that a sound system of internal controls exists in the Anne Arundel County Public Schools (AACPS) to detect and prevent financial fraud, waste, and abuse.

B. BACKGROUND

AACPS aims to maintain high ethical standards and public confidence by carefully managing and protecting public funds. Acceptance of local, State, and federal funds requires fiscal responsibility as dictated by respective laws and regulations.

C. PROCEDURES

1. Employees shall demonstrate the utmost care and protection of AACPS funds and property.
2. It is the responsibility of AACPS employees to disclose any indications of fraud, waste, or abuse involving AACPS funds or property.
 - a. In the event any such instance of financial fraud, waste, or abuse is observed or suspected, the matter shall be reported immediately through existing supervisory channels; the Office of Investigations, or the Financial Fraud, Waste, and Abuse Hotline.
 - b. An individual who has received a report of suspected financial fraud, waste, or abuse shall report the information to the Deputy Superintendent for Student and School Support or Chief Operating Officer.
 - c. If the Deputy Superintendent for Student and School Support the Chief Operating Officer or their respective designee determines that a report of financial fraud, waste, or abuse requires a preliminary investigation, the Office of Investigations shall conduct an investigation into the matter. The Office of Investigations shall consult other offices as needed, including the Internal Audit Office, The Division of Financial Operations, and the Payroll Department.

- i. Following the investigation, a report setting forth all pertinent facts and findings shall be prepared by the assigned investigator and transmitted to the Deputy Superintendent for Student and School Support or the Deputy Superintendent's designee for review.
 - ii. If the investigation supports the suspicion of financial fraud, waste, or abuse, the Superintendent or the Superintendent's designee, shall take action in accordance with AACPS procedures and applicable laws.
 - iii. If the initial report of suspected financial fraud, waste, or abuse originates from the Deputy Superintendent for Student and School Support or Chief Operating Officer, the Office of Investigations shall apprise that individual of the outcome of the investigation. If the initial report of suspected fraud, waste, or abuse originates from the Internal Audit Office, the Office of Investigations shall apprise the Board Internal Auditor that the appropriate steps were taken to resolve the issue.
3. The Board of Education of Anne Arundel County prohibits retaliation of any kind against any AACPS employee or member of the public who makes a good faith report of perceived financial fraud, waste, or abuse, as required by this regulation.

Regulation History: Developed by Superintendent 05/07/14; 01/16/19
Reviewed by Board of Education 05/07/14; 02/06/19
Issued 05/07/14; Revised 04/03/19

Note Previous Regulation History: None