



RIVER VALLEY SCHOOL DISTRICT

660 West Daley Street

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Spring Green, Wisconsin 53588

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Phone: 608-588-2551

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Fraud Prevention and Reporting

The District expects all employees, School Board members, consultants, vendors, contractors, and other parties maintaining any business relationship with the District to act with integrity, due diligence and in accordance with all applicable laws, District policies and procedures in matters involving District fiscal resources. The District is entrusted with public dollars and no person connected with District should do anything to erode that trust.

The District Administrator or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety or fiscal irregularities within the District. Every member of the District's administrative team shall be alert for any indication of fraud, financial impropriety or irregularity within his/her areas of responsibility.

Any District employee who suspects fraud, impropriety or irregularity in relation to District fiscal or other resources shall report his/her suspicions immediately to his/her supervisor and/or the District Administrator, who shall be responsible for initiating necessary investigations. In the event the concern or complaint involves the District Administrator, the concern shall be brought to the attention of the Board president. Investigations shall be conducted in a manner that protects the confidentiality of the parties and the facts, and be conducted in coordination with legal counsel and other internal or external departments and agencies as appropriate. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, appropriate actions shall be taken in consultation with the District's legal counsel.

LEGAL REF.: Wisconsin Statutes Sections 19.41
19.59
120.12(1)
946.10
946.12
946.13

Wisconsin Uniform Financial Accounting Requirements (WUFAR)
Statement of Auditing Standard (SAS) 99

APPROVED: February 11, 2016