

Pataula Charter Academy and Spring Creek Charter Academy Fraud, Waste, Abuse, Corruption, and Code of Ethics Policy and Procedures

The Pataula Charter Academy and Spring Creek Charter Academy fraud policy has been established to facilitate the development of controls that will aid in the detection and prevention of fraud, waste, abuse, or corruption or a violation of the code of ethics within Pataula Charter Academy (PCA) or Spring Creek Charter Academy (SCCA). It is the intent of the Board to promote consistent and ethical organizational behavior by providing guidelines and assigning appropriate responsibilities related to the detection and prevention of fraud.

1.SCOPE

This policy applies to any fraudulent activity, or suspected fraudulent activity, involving employees as well as stakeholders, consultants, vendors, contractors, outside agencies and their employees conducting business with or on behalf of PCA/SCCA, and/or any other parties with a business relationship with PCA/SCCA.

2.Definitions

Fraud is defined as the intentional deception perpetrated by an individual or individuals, or an organization or organization, either internal or external to federal, state, or local governments, which could result in a tangible or intangible benefit to themselves, others, or the district or could cause detriment to others or the district, state, or federal governments. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.

Waste is defined as the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of district, state, or federal resources to the detriment or potential detriment of the district. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

Abuse is defined as excessive or improper use of a thing, or to employ something in a manner contrary to the natural or legal rules for its use; intentional destruction, diversion, manipulation, misapplication, maltreatment or misuse of resources; extravagant or excessive use as to abuse one's position or authority. Abuse can occur in financial or non-financial settings.

Corruption is defined as when an individual benefits from acting against the interests in which they were entrusted to uphold.

Code of Ethics – Pataula Charter Academy and Spring Creek Charter Academy use the Code of Ethics for Educators created by the Georgia Professional Standards Commission as a guideline for expectations of professional and ethical behavior for all school employees.

Examples of Fraud, Waste, Abuse, and Corruption are:

- personal use of district-owned vehicles
- long distance personal calls
- personal use of district owned supplies or equipment
- violations of system and/or state procurement policy
- excessive or unnecessary purchases
- falsification of official documents (time sheets, leave reports, travel vouchers, etc.)
- contract fraud
- conducting personal business on district time
- inappropriate expenditures
- embezzlement

***For examples of violations of the Code of Ethics for Educators see the Code of Ethics at www.gapsc.com.

3.REPORTING

Reporting suspected fraud, waste, abuse, corruption, or a violation of the Code of Ethics for proper investigation and disposition should be the responsibility of all district employees. Fraud is defined as the intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Management, defined as individuals who possess any degree of administrative or supervisory authority, should be responsible for the detection and prevention of fraud, misappropriations, and other irregularities.

Procedures for Reporting:

- Each member of the school's Governing Board and Management teams should be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of fraud.
- Any fraud that is detected or suspected should be reported immediately to the Superintendent of PCA/SCCA, who coordinates all investigations with appropriate management and other appropriate authorities, both internal and external.
- Any fraud that is detected or suspected involving the Superintendent or the Chief Financial Officer/Business Director should be reported immediately to the Pataula Charter Academy, Inc. Governing Board Chair, who coordinates all investigations with appropriate authorities, both internal and external.
- Any fraud that is detected or suspected involving the Governing Board Chair should be reported immediately to the Georgia Department of Education at InternalAudit@doe.k12.ga.us.
- All employees/board members shall be encouraged to report in writing to their supervisor, department head, or other appropriate authority, evidence of activity by a district department, agency, or employee constituting:
 - ❖ a violation of local, state, or federal law, rule or regulation
 - ❖ fraud
 - ❖ misappropriation of resources
 - ❖ substantial and specific danger to the public health and safety
 - ❖ gross mismanagement, a gross waste of monies, or gross abuse of authority

RESPONSIBILITIES

- The Superintendent is responsible for the general administration and application of this policy.
- The Governing Board Chair is responsible for the administration and application of this policy as it pertains to Board Members, the Superintendent/Elementary Principal or the Chief Financial Officer/Business Director.

3.RETALIATION

RETALIATION PROHIBITED

Any retaliation for reports made in good faith pursuant to this policy is strictly prohibited and may result in disciplinary action. All employees shall be free of intimidation or harassment when reporting to public bodies about matters of public concern, including offering testimony to or testifying before appropriate legislative panels.

Amended: November 16, 2015

Amended: 3-26-19