

Internal Controls Procedures

Fraud, financial improprieties or irregularities include, but are not limited to

- Forgery or unauthorized alteration of any document or account belonging to the Agency.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling of money or reporting of financial transactions.
- Profiteering because of "insider" information of district information or activities.
- Disclosing confidential and/or proprietary information to outside parties.
- Accepting or seeking anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the Agency.
- Destroying, removing, or inappropriately using Agency records, furniture, fixtures, or equipment.
- Failing to provide financial records to authorized state or local entities.
- Failure to cooperate fully with any financial auditors, investigators or law enforcement.
- Acting for purposes of personal financial gain, rather than in the best interest of the district.
- Providing false, inaccurate or misleading financial information to district administrators or the board of directors.
- Any other dishonest or fraudulent act involving Agency monies or resources.

The Chief Administrator shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. 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, the Chief Administrator or Board vice-president, if the investigation centers on the Chief Administrator, shall issue a report to the Board and appropriate personnel. The final disposition of the matter and any decision to file or not file a criminal complaint or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with Agency legal counsel. The results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.