

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
Board of Education
Upper Marlboro, Maryland

0109
Policy No.

BOARD OF EDUCATION POLICY

BASIC COMMITMENTS

Fraud, Waste and Abuse

A. Statement of Purpose

Prince George's County Public Schools is a tax supported entity and recognizes its responsibility for ensuring a high level of integrity and commitment to responsible stewardship of resources. This policy on fraud, waste and abuse outlines our system's responsibility for maintaining a high standard of ethics and professional conduct in the protection of the school system's assets.

The Board endorses a strict policy for acts of fraud, waste and abuse committed against PGCPs and is committed to ethical and moral standards, transparency and accountability at all levels of the school system. This policy applies to all cases of fraud, waste and abuse involving employees, school officials, members of the Board of Education, consultants, and volunteers.

B. Definitions

1. **Fraud** – An act, omission, misrepresentation, or concealment to deceive or gain personally causing a breach of fiduciary responsibility or violation of laws or PGCPs policies and procedures. This includes all acts for personal gain, without limitation, that result in damages or losses to PGCPs. Fraudulent activities may include, but are not limited to:
 - Theft, misappropriation, removal, or concealment of PGCPs property or resources, including funds, supplies, equipment, assets, or data.;
 - Forgery, alteration or unauthorized signing of documents - e.g., contracts, checks, invoices, purchase orders, expenditure reimbursement requests, medical leave documents, applications, etc.;
 - Acceptance of compensation for hours not worked or duties not performed;
 - Destruction or removal of records;

- Unauthorized use of Credit cards or Purchasing Cards;
 - Deliberate swapping of funds - e.g., personal checks for cash;
 - Acceptance of undue benefits for self or family members – e.g., health care benefits; school meals;
 - Accepting kickbacks, bribes, gifts, rebate, or anything of value in exchange for business given to a vendor;
 - Unauthorized personal use of PGCPS property;
 - Unauthorized use of PGCPS facilities, especially for financial gain;
 - Issuance of payments for other than goods and services provided to PGCPS;
 - Deliberate false accounting and/or misstatement of accounting information including payroll and timekeeping data;
 - Deliberate filing of false information to government agencies;
 - Deliberate overcharging for goods and services;
 - Diversion of funds through electronic banking;
 - Disclosing of confidential and proprietary information to outside parties;
 - Violation of Board Policy 0107, *Ethics Regulations*; and
 - Other illegal activities.
2. **Waste** – Neglect, destruction, damage, or loss of property by someone entrusted with use. This improper conduct results in added costs, and squandering of resources to the detriment of PGCPS.
 3. **Abuse** – Improper use of resources or authority for financial gain. Involves behavior that is deficient or inappropriate when considering public trust.

C. Policy

PGCPS prohibits all conduct considered fraud, waste, or abuse. All employees, members of the Board of Education, and others doing business or providing services to PGCPS are expected to conduct themselves with high ethical and moral standards by adhering to this policy and the code of ethics. The Human Resources division will recommend to the Chief Executive Officer

disciplinary action up to and including restitution and termination, as well as possible civil or criminal charges, when a determination of fraud, waste or abuse has been made for an employee.

D. Administrative Procedures

The Board directs the Chief Executive Officer to issue administrative procedures consistent with this policy, which shall include, but not be limited to:

- The process for detecting, reporting and investigating allegations of fraud, waste and abuse;
- Whistleblower protection for employees who file good faith reports of suspected fraud, waste or abuse; and
- Consequences for substantiated cases of fraud, waste and abuse involving employees, including restitution, appropriate disciplinary action and, if warranted, civil or criminal charges.

Policy Adopted

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