

**FRAUD PREVENTION POLICY**  
**Leland & Gray UHS**

It is the policy of the Leland & Gray Union High School Board to provide a mechanism for employees and officers to bring to the attention of the auditors [the public accountant contracted by the Leland & Gray UHS Board] any complaints regarding the integrity of the Leland & Gray UHS's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Leland & Gray UHS's financial statements and reports. Leland & Gray UHS's employees and officers shall not be discharged, demoted, suspended, threatened, harassed, or discriminated against in any manner for raising reasonable questions concerning the fair presentation of Leland & Gray UHS financial statements in accordance with this policy.

**Procedures**

E12-R

**REPORTS OF IRREGULARITY**

Any employee who has a complaint regarding the integrity of the Leland & Gray UHS's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Leland & Gray UHS's financial statements and reports, or who observes any questionable accounting practices, should report such complaint to the auditors [the public accountant contracted by the Leland & Gray UHS Board].

The report should include a description of the matter or irregularity, the period of time during which the employee observed the matter or irregularity, and any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction. The report may include, at the employee's option, the employee's contact information if additional information is needed. However a report shall not be deemed deficient because the employee did not include contact information.

Examples of reportable actions include any indication of fraud, misappropriation of Leland & Gray UHS resources, substantial variation in the Leland & Gray UHS's financial reporting methodology from prior practice or from generally accepted accounting principles, and the falsification, concealment, or inappropriate destruction of Leland & Gray UHS financial records.

**INVESTIGATION**

Upon receiving such a report, the Leland & Gray UHS auditors [the public accountant contracted by the Leland & Gray UHS Board] shall investigate the issues identified in the report. The Leland & Gray UHS auditors [the public accountant contracted by the Leland & Gray UHS Board] may consult with the Leland & Gray UHS Board, Superintendent, treasurer, any other Leland & Gray UHS employee, legal counsel as a part of their investigation. At the conclusion of the investigation, the Leland & Gray UHS auditors [the public accountant contracted by the Leland & Gray UHS Board] shall prepare a written response to the report.

*Warned: 9-13-2011*

*Adopted: 10-11-2011*

*Reviewed: 2-9-2016*