

SENECA VALLEY SCHOOL DISTRICT

SECTION: OPERATIONS

TITLE: ANTI-FRAUD PROGRAMS AND PROCEDURES

ADOPTED: November 14, 2005

REVISED:

	<p style="text-align: center;">820. ANTI-FRAUD PROGRAMS AND PROCEDURES</p> <p>1. Purpose The Seneca Valley School District and its employees must at all times comply with all applicable laws and regulations. Seneca Valley will not condone the activities of employees who achieve results through violation of the law or unethical business dealings.</p> <p>2. Delegation of Responsibility While engaged in business on behalf of the school district, employees should comport themselves in a manner that positively reflects upon Seneca Valley. All business conduct minimally must comply with applicable law. Further, school employees should avoid actions that create the appearance of improper influence with respect to business decisions on behalf of Seneca Valley.</p> <p>3. Guidelines <u>Conflicts Of Interest</u> Seneca Valley expects that all employees will perform their duties conscientiously, honestly, and in accordance with the best interests of the district. Employees must not use their position or their knowledge gained as a result of their position for private or personal advantage. Regardless of the circumstances, if employees sense that a course of action they have pursued, are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with the district, they should immediately communicate all the facts to their supervisor.</p> <p><u>Clients And Suppliers</u> Seneca Valley School District employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contracted relationship with the district, if such investment could influence or create the impression of influencing their decisions in the performance of the duties on behalf of the district.</p> <p>School employees responsible for taking or recommending official action involving contracting or procurement shall not use their position or any confidential information received through their position for the private pecuniary benefit of the</p>
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employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is a director, officer, owner, employee or has a financial interest comprising more than five percent (5%) of the equity or indebtedness of the business. The foregoing does not include an action having de minimis economic impact.

Entertainment, Gifts, Favors

Seneca Valley School District must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or organization with whom or with which the district has, or is likely to have, business dealings. Similarly, Seneca Valley employees must not accept any other preferential treatment under these circumstances because their position with the district might be inclined to, or perceived to, place them under obligation.

Seeking Or Accepting Improper Influence

While engaging in business activities on behalf of Seneca Valley or recommending official action involving contracting or procurement, employees may not solicit or receive payments, commissions or anything of monetary value, including gifts, loans, rewards or promises of future such benefits, from vendors, suppliers or other entities doing business with Seneca Valley, except as expressly authorized in advance by resolution of the Board. Violation of this prohibition will result in the prosecution of complaints through the police, district attorney, licensing boards and/or the State Ethics Commission, as applicable, and, subject to any applicable law or collective bargaining agreement, immediate termination from employment.

Organization Funds And Other Assets

Seneca Valley employees who have access to the district's funds in any form must follow the prescribed procedures and policies for recording, handling, and protecting money. The district imposes strict standards to prevent fraud and dishonesty. If employees become aware of any evidence of fraud or dishonesty, they should immediately advise their supervisor so that the district can promptly investigate further.

When a Seneca Valley employee is authorized to spend school and/or student activity funds or incur any reimbursable personal expenses, that individual must exercise good judgment on the school district's behalf to ensure that good value is received for every expenditure.

Seneca Valley and all other assets of the district are for the district's purposes and not for personal benefit. This includes personal use of the district's assets, such as computers and vehicles.

Organization Records And Communications

Accurate and reliable records of many kinds are necessary to meet Seneca Valley's legal or financial obligations and to manage the affairs of the district. The district's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Seneca Valley employees must not make or engage in any false record or communications of any kind, whether internal or external, including but not limited to:

1. False expense, attendance, financial, or similar reports and statements.
2. False advertising and other misleading representations.

Prompt Communications

In all matters relevant to parents/guardians, community members, suppliers, and government authorities, all Seneca Valley employees must make every effort to achieve complete, accurate, and timely communications responding promptly and courteously to all proper requests as per district policies and procedures.