

ORGANIZATION, PHILOSOPHY, AND GOALS

Policies, Bylaws, and Regulations

Fraud, Waste, and Abuse

This policy supersedes Policy 1107.

I. PURPOSE

To define fraud, waste, and abuse; to provide a policy statement regarding fraud, waste, and abuse in Fairfax County Public Schools (FCPS); and to give general guidance on expectations regarding fraud, waste, and abuse reporting.

Fraud, waste, and abuse are antithetical to the trust that Fairfax County citizens have placed in FCPS to be good stewards of public resources. Consequently, FCPS does not tolerate fraud, waste, and abuse.

II. SUMMARY OF CHANGES

- A. Policy 1105, Auditor General Authority, was added as a reference, and Regulation 1420, Internal Audit Charter, has been deleted because it was rescinded and its provisions are included in Policy 1105.
- B. Section IV.B. The title to Regulation 1410 has been added for clarity.

III. DEFINITIONS

A. Fraud

Fraud is an intentional act of deception, misrepresentation, or concealment in order to gain something of value. Acts of fraud could result in a tangible or intangible benefit to individuals, others, or FCPS or could cause detriment to others or FCPS.

B. Waste

Waste means the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of resources owned or operated by FCPS to the detriment or potential detriment of FCPS. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.

C. Abuse

Abuse involves behavior that is excessive, deficient, or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of resources, authority, or position for personal interests.

IV. POLICY

A. Employees and Other Individuals

The Fairfax County School Board requires FCPS employees to report instances of suspected fraud, waste, and abuse. Other individuals who witness acts of suspected fraud, waste, and abuse are also encouraged to report it to FCPS.

B. Reporting Procedures

There is a Fraud, Waste, and Abuse Hotline available to all employees and individuals that is managed by the Office of Auditor General. The Office of Auditor General will involve Division Counsel; the Office of Equity and Employee Relations, Department of Human Resources; Risk Management, Department of Financial Services; or other Division offices as appropriate in order to advance the review of the allegations. Further procedures for reporting instances of suspected fraud, waste, and abuse to the appropriate FCPS authority are outlined in the current version of Regulation 1410, Procedures for Reporting and Investigating Embezzlement, Fraud, Waste, or Abuse, and Other Financial Wrongdoing.

C. Accountability

Violations of this policy are outlined in the current version of Regulation 1410. Violations may result in corrective action as appropriate.

D. Confidentiality

Reports of fraud, waste, or abuse will be kept confidential except to the extent that limited disclosure may be necessary for the purpose of conducting a full and fair investigation, providing opportunity for the subject to respond, taking remedial action, and responding to government inquiry or legal action. The complainant and the subject will be advised of the outcome of the investigation. No individual exercising the right to complain about or report an incident of fraud, waste, or abuse will be subject to retaliation.

E. Protection

Individuals who report instances of suspected fraud, waste, and abuse in good faith will be provided protection. Additional information regarding protections for individuals reporting instances of suspected fraud, waste, and abuse are provided in Policy 1106, Protection Against Retaliation When Engaged In Protected Activity.

Legal references: Code of Virginia, section 15.2-2511.2.

See also the current versions of:

Policy 1105, Auditor General Authority

Policy 1106, Protection Against Retaliation When Engaged in Protected Activity

Policy 1420, Accountability for Public Funds and Property

Policy 1450, Nondiscrimination

Policy 4460, Grievance Procedures

Regulation 1410, Procedures for Reporting and Investigating Embezzlement, Fraud, Waste,

or Abuse, and Other Financial Wrongdoing
Regulation 1450, Declaration of Nondiscrimination – Individuals with Disabilities
Regulation 2670 Free, Appropriate Education for Students with Disabilities
Regulation 4461, Procedure for Adjusting Grievances – Contracted/Licensed Professional
Personnel
Regulation 4462, Grievance Procedure – Operational Employees

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FAIRFAX COUNTY SCHOOL BOARD