

Madisonville Consolidated ISD

Fraud Policy and Procedure

1. See Electronic files - School Board Policies (Legal and Local) BJA, CDA, and DH
2. Excerpts from page 33 of the 2010-2011 Madisonville CISD Employee Handbook

Fraud and financial impropriety - *Policy CAA*

All employees should act with integrity and diligence in duties involving the district's financial resources. The district prohibits fraud and financial impropriety, as defined below. Fraud and financial impropriety includes the following:

- Forgery or unauthorized alteration of any document or account belonging to the district
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other district assets, including employee time
- Impropriety in the handling of money or reporting of district financial transactions
- Profiteering as a result of insider knowledge of district information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties
- Unauthorized disclosure of investment activities engaged in or contemplated by the district
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the district
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment
- Failing to provide financial records required by state or local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of the district