



## BOARD ADMINISTRATIVE RULE

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<b>Audits: Fraud and Other Corrupt/Illegal Conduct</b>	<b>DIEA</b>	<b>12/14/06</b>
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### **RATIONALE/OBJECTIVE:**

The Cobb County School District (District) has a responsibility to uphold the public trust. Internal Audit is an independent appraisal function established to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

### **RULE:**

District employees are subject to the requirements of the Georgia Code of Conduct for Educators (Administrative [Rule GBEA](#) Staff Ethics). In addition to the professional requirements, the District sets forth the following actions which are prohibited and guidelines for reporting their occurrence or suspected occurrence:

#### **A. FRAUD AND OTHER CORRUPT/ILLEGAL CONDUCT:**

This includes but is not limited to:

1. Any crime defined in Title 16 in the Official Code of Georgia Annotated (O.C.G.A.).
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including but not limited to:
  - a. Conflict of Interest;
  - b. Omissions or the failure to provide information that could affect a financial decision or cause an undue loss or expense to the District;
  - c. Other actions prohibited by the Code of Conduct for Educators.

#### **B. NOTIFICATION:**

1. Procedures:

Internal Audit shall:

  - a. Be notified of any occurrence or suspected occurrence of any of the above conduct;
  - b. Establish and publicize procedures for the reporting (including the ability to report anonymously) and investigating of any of the above conduct in the District.
2. Reprisals:

No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.

Adopted: 12/14/06