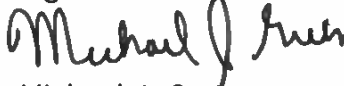


SCHOOL COMMITTEE POLICY		
NEEDHAM PUBLIC SCHOOLS	FILE	DIF
Policy for: FRAUD PREVENTION		Revision 0
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Background

This policy is established to protect the funds and physical assets of the Needham Public Schools against fraud or theft. It is the intent of the Needham Public Schools to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and the conduct of investigations.


Scope of Policy

This policy applies to any theft, fraud, or suspected fraud, involving an employee. For the purposes of this policy, “employees” shall include staff members, administrators, School Committee members, consultants, vendors, contractors, outside agencies, and/or any other parties with a business relationship with the Needham Public Schools. “Fraud” shall be defined as a false representation of a matter of fact—whether by words or by conduct, by false or misleading allegations, or by concealment of what should have been disclosed—that deceives and is intended to deceive another so that the individual and/or organization will act upon it to her or his legal injury. “Theft” shall be defined as the embezzlement of money or tangible assets by a person who is entrusted with their care and/or larceny.

Any investigative activity required will be conducted without regard to an individual’s length of service, position/title, or relationship to the Needham Public Schools.

Policy

The Needham Public Schools Administration is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. In addition, the Superintendent, as assisted by the Director of Financial Operations or other designee(s) are responsible for developing internal controls, which will aid in the detection and prevention of theft or fraud against Needham Public Schools, and for implementing associated procedures.

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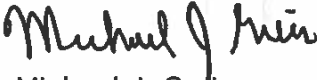
Each member of the administrative team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication or irregularity.

Any employee who reasonably believes that an act of theft or fraud has occurred or is occurring shall report such allegations to the Superintendent of Schools. If the allegations involve an employee's immediate supervisor, the employee will notify the Superintendent or Superintendent's designee. If the allegations involve the Superintendent of Schools, the employee shall notify the School Committee.

The Needham Public Schools shall investigate every allegation of fraud or theft in an appropriate manner. The School Committee Chairman or Superintendent of Schools may consult with legal counsel and direct the Superintendent to engage forensic auditors or other appropriate specialists when necessary to assist in determining whether or not there is a reasonable basis to believe that fraud, waste or abuse has occurred or is occurring. The Needham Public Schools Superintendent shall notify all School Committee members, except for any member(s) who may be involved, of the alleged wrongdoing requiring forensic investigative activities.

Acts of theft and/or fraud will not be tolerated and will be reported to appropriate governmental and criminal authorities whenever there is a reasonable basis to believe that such conduct has occurred or is occurring, following an investigation. Appropriate disciplinary action shall be taken against all employees who are found to be responsible for such acts, up to and including termination of employment.

Irregularities concerning an employee's behavioral conduct will be addressed by the employee's supervisor and the Director of Human Resources.

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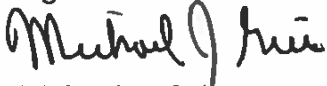
Actions Constituting Fraud or Theft

Actions constituting fraud or theft include, but are not limited to:

- A false representation of a material fact.
- The forgery or alteration of any document or account belonging to the Needham Public Schools for personal gain.
- The forgery or alteration of a check, bank draft, or any other financial document.
- The misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling or reporting of money or financial transactions.
- Offering, giving, soliciting and/or accepting an inducement of reward that may improperly influence the action or inaction of an employee of the Town of Needham.
- Accepting or seeking anything of material value from contractors, vendors or persons providing services/materials to the Needham Public Schools. Exception: donation to Needham Public made in accordance with School Committee Policy # DFC, Gifts, Grants and Solicitations.
- The destruction, removal or inappropriate use of records, furniture, fixtures and equipment.
- The theft of money or tangible asset owned by the Needham Public Schools.
- Kickbacks
- Falsifying payroll records/timesheets

Acting in Good Faith

Individuals reporting concerns under this policy must act in good faith and have reasonable grounds for believing the information disclosed indicates an act of theft or fraud. A false or malicious accusation shall be a violation of this policy, and may result in disciplinary action up to and including dismissal.

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Confidentiality

Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and to protect an individual's expectation of privacy. Disclosing reports of concerns to individuals not involved in the investigation may result in discipline, up to and including dismissal.

Dissemination Of Needham Public Schools Anti-Fraud Policy

Upon adoption, Fraud Prevention Policy #DIF and Whistleblower Protection Policy #DIFA, shall be disseminated to all employees and conspicuously displayed for review. Such notices shall identify the person or persons designated to receive written notifications pursuant to these policies.

Legal Reference:

M.G.L. c. 149, § 185