

DE Fraud Prevention and Investigation

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All employees, board members, consultants, vendors, contractors, and other parties maintaining a business relationship with the service center shall act with due diligence in duties involving the service center's fiscal resources. The executive director shall develop internal controls that aid in the prevention and detection of fraud, financial impropriety, or irregularity.

Reporting Fraud

An employee who suspects fraud, impropriety, or irregularity shall promptly report those suspicions to the immediate supervisor and /or the executive director. If the executive director is the subject of the complaint, reports shall be made to the board president or the board's legal counsel. The executive director shall generally have primary responsibility for any investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate. If the executive director is the subject of the report of fraud, impropriety, or irregularity, the board shall retain control over the investigation or may designate its legal counsel or another investigator to act on behalf of the board in investigating the matter and reporting any findings back to the board.

Whistleblowers

The service center encourages complaints, reports or inquiries about illegal practices or violations of service center policies, including illegal or improper conduct by the service center, its leadership, or by others on its behalf. Reports may include, but not be limited to, financial improprieties, accounting, or audit matters, ethical violation, or other similar illegal or improper practices or policies. The service center prohibits retaliation by or on behalf

of the service center against staff members who make good faith complaints, reports, or inquiries under this policy or for participations in a review or investigation under this policy. The protection extends to those whose allegations are made in good faith but prove to be mistaken. The service center reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports, or inquiries or who otherwise abuse this policy.

Complaints, reports, or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports, or inquiries. They should be directed to the executive director unless otherwise provided above. If the executive director is implicated in the complaint, report, or inquiry, it should be directed to the board or its legal counsel. The service center will conduct a prompt, review or investigation. The service center may be unable to fully evaluate a vague or general complaint, report, or inquiry that is made anonymously.

Approved: SCKESC Board of Directors 09/2018