

**GRIFFIN TECHNOLOGY ACADEMIES  
BOARD OF DIRECTORS  
ANTI-FRAUD POLICY & REPORTING PROCEDURE**

**Board Policy No. \_\_\_\_\_**

**Purpose**

This Anti-Fraud Policy and Reporting Procedure (the “Policy”) has been created to support Griffin Technology Academies’ (“GTA”) commitment to protecting public funds, its revenue, property, reputation, and other assets, and to define guidelines for the reporting, investigation, and handling of fraud, should it be suspected.

**Applicability**

This Policy applies to all employees (inclusive of full-time, part-time, and temporary employees), volunteers, independent contractors, vendors, and members of the Board of Directors (the “Board”) of GTA, . Parents and members of the public may report suspected fraud pursuant to the procedures provided in this Policy.

**Definition of Fraud**

In law, “fraud” generally involves an intentional act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or concealment of material facts to secure personal or business advantage. The scope of fraud in this Policy includes fraud by employees, independent contractors, vendors, volunteers, and member of the Board.

**The terms fraud, misappropriation and other irregularities in relation to GTA refer to, but are not limited to:**

- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge or direction of activities of GTA
- Disclosing confidential and proprietary information to outside parties, e.g., for personal gain
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to GTA
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment
- Engaging in self-interested and conflicted transactions that have not been disclosed and/or are prohibited by law
- Submitting false claims for payment or reimbursement, including false time statements and attendance records

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Adopted/Ratified:  
Revision Date:

- Any similar or related irregularity

### **Other Irregularities**

Irregularities concerning an employee's moral, ethical, or behavioral conduct, or job performance generally, should be addressed by the Superintendent and/or Board, as appropriate.. If there is any question as to whether an action constitutes fraud, potential reporters shall contact the Superintendent, Board Chair, or Fiscal Committee Chair for guidance.

### **Fraud Hotline to Report Suspicion of Fraud**

GTA will set up a fraud hotline voicemail box and email address ("Fraud Hotline") and post the phone number and email address on the bottom of the home page of GTA's website as well as on the financial section of the governance page of GTA's website. This will include, in both locations, a link to this Policy, which will also be posted on the website in the policy section. This Policy shall also be summarized in GTA's employee handbook.

The outgoing message on the voicemail box and the auto response of the email address for the Fraud Hotline will explain that the Fraud Hotline is for fraud reporting only, and ask that reporters provide a detailed description of everything they are reporting and provide backup documentation, if readily available. The communication will tell reporters that their report shall be confidential to the extent allowed by law and that upon determination that investigation is warranted, an investigation unit (the "Investigation Unit") will be formed to investigate the report. Reporters will be notified that they will not be kept updated on any possible investigation, and that, unless contacted for additional information (if not anonymous), the reporter will not be contacted further regarding the investigation.

The communication to reporters shall also specify that the reporting individual may not contact the suspected individual to determine facts or demand restitution, nor discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by legal counsel or the Investigation Unit.

Whenever a report is made on the Fraud Hotline, an email containing the same shall be automatically forwarded to GTA's Fiscal Committee Chair (a member of the Board), who shall initiate an investigation, if warranted, as described in the next section. . As of the time this Policy has been adopted, the Fiscal Committee Chair has no signing authority with respect to GTA's financial accounts, nor is the Fiscal Committee Chair involved in the day-to-day activities of GTA. If these circumstances change in the future, a different Board member will be selected to receive reports of potential fraud, and initiate any needed investigation as described in the next section.

### **Investigation Responsibilities**

After receiving a fraud report through any source that necessitates an investigation, the Fiscal Committee Chair of the Board will convene an Investigation Unit that will include the following

personnel: Fiscal Committee Chair, Director of Fiscal Services, and Board Chair. If any one or more of these positions has been implicated in the fraud report, the Fiscal Committee Chair will replace that position with the Vice Chair of the Board, as the Fiscal Committee Chair deems appropriate. The Investigation Unit has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this Policy. For each investigation, the Investigation Unit shall determine the scope of its investigation and shall implement procedures and processes as appropriate to conduct a fair and thorough investigation in accordance with best practices and applicable legal requirements. If the Investigation Unit believes that additional investigative resources are needed, it may seek the assistance of GTA's independent financial auditors, legal counsel, insurance provider, or other outside investigators. When the investigation is concluded, the Investigation Unit shall issue a report to the Board.

### **Confidentiality**

The Investigation Unit shall treat all information received confidentially, subject to any disclosure obligations required by law. Any person who reports suspected fraud must not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know, and as otherwise required by law. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect GTA from potential civil liability.

### **Authorization for Investigating Suspected Fraud**

Members of the Investigation Unit shall be provided with:

- Free and unrestricted access to all relevant Charter School records and premises, whether owned or rented
- Subject to consultation with legal counsel and compliance with applicable legal obligations, the authority to examine, copy, and/or remove all or any portion of the contents of computers, files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation
- Subject to consultation with legal counsel and compliance with applicable legal obligations, authority to interview employees who may possess information within the scope of the investigation
- Authority to incur reasonable and necessary investigation expenses, consistent with GTA's fiscal policies and budget

### **Reporting Procedures**

Great care must be taken in the investigation of suspected improprieties or irregularities so as to

avoid mistaken accusations or alerting individuals under investigation that an investigation is underway.

An employee or other complainant who discovers or suspects fraudulent activity shall provide a report on the Fraud Hotline as described above. The employee or other complainant may remain anonymous if they choose. All inquiries concerning the activity under investigation from the target of the investigation, their attorney or representative, or any other inquirer should be directed to legal counsel.

No information concerning the status of an investigation may be released beyond the Investigation Unit and the Board except as required by law. Unless advised otherwise by legal counsel, the only response to any inquiry regarding an ongoing investigation shall be: "I am not at liberty to discuss this matter." Under no circumstances shall any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

### **Actions Following the Investigation**

If fraud is substantiated by the investigation, disciplinary action, up to and including dismissal, contract termination, and/or litigation, shall be taken by the Board, in consultation with legal counsel and the insurance provider, as applicable.

Decisions to refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation shall be made by the Board in consultation with legal counsel and the Superintendent. However, the foregoing is not intended to preclude the Investigation Unit from contacting law enforcement while the investigation is still pending when warranted.

### **Whistle-Blower Protection**

In complying or attempting to comply with this Policy, no employee of GTA or person acting on behalf of GTA shall:

- be dismissed or threatened to be dismissed;
- be disciplined or suspended or threatened to be disciplined or suspended;
- be penalized or any other retribution imposed; or
- be intimidated or coerced,

based, to any extent, upon the fact that the employee has reported an incident or participated in an investigation in accordance with the requirements of this Policy. Violation of this section of the Policy will result in disciplinary action, up to and including dismissal. However, for the avoidance of doubt, making or attempting to make a report under this Policy does not alter the at-will employment relationship between GTA and any reporting employee.

If an allegation is made in good faith by a reporting employee, but it is not ultimately substantiated

by the investigation no adverse employment action shall be taken against the originator of the allegation by reason that they reported suspected fraud.

The whistleblower protections described by this Policy are intended to be cumulative, and not an exclusive or exhaustive description of whistleblower procedures and protections provided under state and federal law as applicable.