

	Research and Accountability Fraud Hotline Investigations	Procedure #	IA 1
		Implemented	5/9/2016
		Reviewed/Updated	
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Procedure Owner	Director of Research and Accountability	Approval	

Standard Operating Procedure

1. Purpose

The Board of Education of Carroll County and the Superintendent of the Carroll County Public Schools encourage any concerned individual to report fraud, waste, or abuse. This procedure defines the investigation processes to be followed when reports of suspected activity are received through phone calls, email notifications, or written correspondence.

2. Scope

An investigation process is followed for all allegations of fraud, waste, or abuse. The investigation includes the initial receipt of the reported allegation, assignment of the employee or department responsible for the investigation, the investigation and resolution, and the monitoring of the status and timely resolution of the allegation.

3. Prerequisites

N/A

4. Responsibilities

- a. The Superintendent determines who is responsible for investigating and resolving the allegation.
- b. The Internal Auditor is responsible for assuring a timely process and resolution.
- c. The department/staff member assigned is responsible for investigating the allegation(s) and documenting the outcome of such.


5. Procedure

Procedures performed by the Office of Internal Audit

- a. When a fraud call, email, or written correspondence is received, it is recorded on the Fraud Hotline Investigation form.
- b. The Fraud Hotline Investigation form is taken to the Superintendent.
- c. The Superintendent assigns the appropriate department/staff member to investigate the allegation(s).

Procedures for the assigned department/staff member

- a. Investigate complaint/concern.
- b. All information is to remain confidential unless we receive a court order.

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- c. Provide the Office of Internal Audit with resolution, in writing, within 30 days of assignment.
- d. If resolution is not completed in 30 days, an update must be provided to the Office of Internal Audit, in writing. Updates must be provided, in writing, at a minimum of every 30 days until it is resolved.
- e. Updates and resolution must be documented on the Fraud Hotline Investigation form. An electronic copy of the form can be requested from the Office of Internal Audit.
- f. Updates and resolution will be forwarded to the Superintendent.

6. References

Board Policy and Administrative Regulations CN – Internal Audit;
Board Policy and Administrative Regulations BHC – Reporting Improper Actions by CCPS Employees, Contractors, or Agents;
Board Policy and Administrative Regulations BHD – Open Communication.

7. Definitions

N/A