

Sewickley Public Library

Fraud Prevention Policy

Sewickley Public Library

Policy No.: 105

Title: Fraud Prevention Policy

Section: 100 General Administration

Date Adopted: November 14, 2005

Date Revised: October 10, 2016

Purpose: To ensure that the Sewickley Public Library Board of Directors (Directors) and employees avoid fraud or related misconduct, and conduct themselves in accordance with high ethical standards in reporting, investigating and resolving fraud or related misconduct as defined in Section 1 of this policy.

1. Statement of Policy:

Fraud generally involves a willful or deliberate act with the intention of obtaining an unauthorized benefit, such as money or property, by deception or other unethical means. All fraudulent acts or related misconduct are included under this policy and include, but are not limited to, such activities as:

- Embezzlement, theft, misappropriation or other financial irregularities.
- Forgery or alteration of documents (checks, time sheets, contractor agreements, purchase orders, other financial documents, electronic files).
- Improprieties in the handling or reporting of financial transactions.
- Misappropriation of funds, securities, supplies, inventory or any other asset (such as furniture, fixtures, equipment, or materials), including assets of the Library, our patrons, suppliers, or others with whom we have a business relationship.
- Authorizing or receiving payment for goods not received or services not performed.
- Authorizing or receiving payments for hours not worked or expenses not accrued and documented.

2. Fraud and related misconduct will not be tolerated. Employees found to have participated in such conduct will be subject to disciplinary action, up to and including termination. Directors found to have participated in such conduct will be subject to removal from the Library Board of Directors by the Quaker Valley School District Board of Directors

3. Directors and employees are expected to use their best efforts to recognize risks and exposures inherent to their areas of responsibility and to be aware of indications of fraud and related misconduct. Any reprisal against any employee or other reporting

individual because that individual, in good faith, reported a violation is strictly forbidden (see SPL Policy No. 106: Whistleblower Policy).

Any Director or employee who knows of or has reason to suspect fraud or related misconduct shall report that to the Library Director. If the Library Director is suspected of fraud or related misconduct, that shall be reported to the President of the Sewickley Public Library Board of Directors, the Quaker Valley School District Superintendent, or the President of the Quaker Valley School District Board of Directors. If the President of the Sewickley Public Library Board of Directors is involved in fraud or related misconduct, that shall be reported to the Superintendent of the Quaker Valley School District and the President of the Quaker Valley School District Board of Directors.

4. When fraud or related misconduct is reported to the Library Director, the President of the Library Board of Directors, the Quaker Valley School District Superintendent or the President of the Quaker Valley School Board, an appropriate investigation and all necessary action will be undertaken. All investigations of alleged wrongdoing will be conducted in accordance with applicable laws and library procedures.

- All Directors and employees necessary to the investigation will cooperate fully in the investigation.
- Directors and employees should direct all inquires from any individual who is believed to be involved in fraud or related misconduct, his or her representative, or his or her attorney, and all inquires from the media to the Library Director, President of the Board of Directors, the Quaker Valley School District Superintendent or the President of the Quaker Valley School Board, as appropriate.
- Neither the existence nor the results of investigations or other follow up activity will be disclosed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties and responsibilities effectively.
- The Quaker Valley School Board Solicitor will be notified and involved in the investigation whenever appropriate.
- Once the investigation is completed the Directors and/or Library Director will take one or more of the following steps:
 - Consult with the Quaker Valley School Board Solicitor.
 - Take appropriate action and steps to minimize recurrence.
 - Report the result of the investigation to the Sewickley Public Library Board of Directors and the Quaker Valley School District Board of Directors whenever appropriate.
 - Report any suspected criminal activity to the appropriate public authorities, including the police.