

ADMINISTRATIVE POLICIES OF THE MILWAUKEE PUBLIC SCHOOLS

ADMINISTRATIVE POLICY 6.38 THEFT, FRAUD, WASTE, ABUSE, ILLEGAL OR UNETHICAL BEHAVIOR

(1) INTRODUCTION

The purpose of this policy is to provide employees and citizens with a confidential, secure means to report suspected theft, fraud, waste, abuse, and illegal or unethical behavior in Milwaukee Public Schools.

(2) DEFINITIONS

(a) "Theft" is the intentional removal of district assets for personal use. District assets include, but are not limited to, cash, checks or other cash equivalents, and tangible assets.

(b) "Fraud" is an intentional deception perpetrated by an individual or individuals or organization(s), either internally or externally, that results in a tangible or intangible benefit to the individual(s) or organization(s) that causes detriment to others and/or the district. Fraud includes the false representation of a matter of fact, whether by words or conduct, by false or misleading statements, or by concealment of facts that should be disclosed which deceives or is intended to deceive.

(c) "Waste" is the intentional or unintentional, thoughtless or careless, unauthorized expenditure, consumption, mismanagement, use, or squandering of assets and/or resources owned or operated by the district to the detriment or potential detriment of the district. Waste also includes committing or incurring the expenditure of unnecessary costs due to the inefficient and/or ineffective design and application of financial and operating processes, automated and computerized systems, and/or internal controls.

(d) "Abuse" is the excessive or improper use of district assets; the use of district assets in a manner that is contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of district assets; or the extravagant or excessive use of district assets so as to abuse either one's position with the district or one's authority related to oversight within the district.

(e) "Illegal behavior" is any behavior that is in violation of statute, regulation, or ordinance, which is criminal in nature and which may also negatively affect the district.

(f) "Unethical behavior" is any behavior that may create or appear to create a conflict of interest.

(3) EMPLOYEE REPORTING REQUIREMENTS All Milwaukee Public School officials, chiefs, directors, and managers must report any instances of suspected theft, fraud, waste, abuse, or other illegal or unethical behavior upon becoming aware of such activity within the Milwaukee Public Schools. This includes any activity described within this policy whether the suspect is an employee, a student, or an outside party. Failure to report any of the activities noted above may subject the employee to disciplinary action, including – but not limited to – discharge from employment.

All other employees may report any such instances.

History:	Adopted DATE TBD		
Cross Ref.:	Admin. Policy	6.04	Employee Code of Ethics
	Admin. Policy	6.05	Code of Ethics
	Admin. Proc.	6.05	Code of Ethics
	Admin. Policy	6.07	Employee Rules of Conduct
	Admin. Policy	6.35	Whistleblower Protections
	Admin. Procedure	XXX	Theft, Fraud, Waste, Abuse. Illegal or Unethical Behavior
	School Accounting Manual	Theft	

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