

WHISTLEBLOWER & FRAUD REPORTING POLICY

General:

The School's Board of Directors expects all directors, officers, employees, and school representatives to comply with applicable State and Federal Law and School Policies, including accounting practices, internal controls and auditing.

Reporting Responsibility:

It is the responsibility of all directors, officers, employees, and school representatives to report violations or suspected violations of applicable State and Federal Law and School Policies, including accounting practices, internal controls and auditing in accordance with this Policy. Individuals shall report suspected violations to his or her immediate supervisor or to the Board of Directors or the Board of Directors' Legal Counsel.

Investigation Responsibility:

Such person or persons to whom a report is made hereunder shall promptly initiate or cause to be initiated an investigation and shall follow-through to determine the validity of the report and determine appropriate corrective action.

Confidentiality:

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

No Retaliation:

No person who in reasonable good faith reports a violation shall suffer harassment, retaliation or adverse consequence for making such a report. A person purposely, knowingly, or recklessly making a false report is subject to appropriate discipline.

Auditor of State Fraud Reporting System:

In the case of reporting suspected fraud or fraudulent activity, an individual may file a report using the Auditor of State's system for reporting as follows:

Web: www.ohioauditor.gov

Telephone: [1-866-FRAUD OH \(1-866-372-8364\)](tel:1-866-FRAUD OH)

Ohio Auditor of State's Office
Special Investigations Unit
[88 East Broad Street](#)
[P. O. Box 1140](#)
[Columbus, OH 43215](#)