

William S. Hart Union HSD

Administrative Regulation

Management of District Assets/Accounts

AR 3400

Business and Noninstructional Operations

Accounts

The district's accounting system shall fully comply with the definitions, instructions, and procedures set forth in the California Department of Education Accounting Manual. (Education Code 41010)

The superintendent or designee shall see that funds are encumbered in the district accounting records immediately after an expenditure is committed for subsequent payment.

(cf. 3110 - Transfer of Funds)

Fraud Prevention and Investigation

The Superintendent or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent or designee shall issue a report to appropriate personnel and to the Governing Board. The final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. The result of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Date

Issued: 02/08/95

Reissued:

WILLIAM S. HART UNION HIGH SCHOOL DISTRICT

Santa Clarita, California