

**Administrative Procedure 404 – Appendix**

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**FRAUD PREVENTION AND INVESTIGATION  
DECISION MATRIX**

Action Required	Superintendent	Secretary Treasurer	Budget Manager	Staff Supervisor
Controls to Prevent Fraud	SR	P	SR	S
Incident Reporting	S	P	S	S
Investigation of Fraud	S	P	S	S
Referrals to Law Enforcement	SR	P		
Recovery of Monies due to Fraud		P		
Recommendations to Prevent Fraud	SR	P	S	S
Internal Control Reviews		P	S	S
Handle Cases of a Sensitive Nature	S	P		
Publicity/Press Releases	SR	P		
Civil Litigation	SR	P		
Corrective Action/Recommendations to Prevent Recurrences	SR	P	S	S
Monitor Recoveries	SR	P		
Pro-active Fraud Auditing		P		
Fraud Education/Training	S	P	S	S
Risk Analysis of Areas of Vulnerabilities		P		
Case Analysis	S	P		
Hotline	S	P		
Ethics Line	S	P		

P Primary Responsibility  
 S Secondary Responsibility  
 SR Shared Responsibility

Adopted/Revised: JUN 2016/NOV 2019

Reference: Section 52, 53, 68, 196, 197, 204, 222, 225 Education Act  
 Public Interest Disclosure (Whistleblower Protection) Act  
 Teaching Profession Act  
 Public Interest Disclosure (Whistleblower Protection) Regulation  
 ATA Code of Professional Conduct