



Santa Ana Unified School District

ADMINISTRATIVE REGULATION NO: 3400

EFFECTIVE: 11/4/2019

SUBJECT: Management of District Assets/Accounts

CATEGORY: Business and Noninstructional Operations

RESPONSIBLE OFFICE(S): Business Services, Accounting Department

SCOPE:

The purpose of this administrative regulation is to provide guidelines relating to the management of District asset and accounts.

PROCEDURES AND GENERAL INFORMATION:

Accounts

The District's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education Manual.

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

Fraud Prevention and Investigation

Fraud, financial improprieties or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the district
2. Forgery or unauthorized alteration of a check, bank draft or any other financial document
3. Misappropriation of funds, securities, supplies or other assets
4. Impropriety in the handling of money or reporting of financial transactions
5. Profiteering as a result of insider knowledge of district information or activities
6. Disclosing confidential and/or proprietary information to outside parties
7. Disclosing investment activities engaged in or contemplated by the district
8. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the district.
9. Destroying, removing or inappropriately using of records, furniture, fixtures or equipment
10. Failing to provide financial records to authorized state or local entities
11. Any other dishonest or fraudulent act

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.



Santa Ana Unified School District

ADMINISTRATIVE REGULATION NO: 3400

EFFECTIVE: 11/4/2019

SUBJECT: Management of District Assets/Accounts

CATEGORY: Business and Noninstructional Operations

RESPONSIBLE OFFICE(S): Business Services, Accounting Department

IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:

District Policies and Procedures:

Board Policy 3430 – Investing

Board Policy 4112.6/4212.6/4312.6 – Personnel Records/All Personnel

Board Policy 4119.23/4219.23/4319.23 – Unauthorized Release of Confidential/Privileged Information

Administrative Regulation 3110 – Transfer of funds

Administrative Regulation 4112.6/4212.6/4312.6 – Personnel Records/All Personnel

Legal Reference:

Education Code

41010

Accounting Regulations, Budget Controls and Audits

ADOPTION AND REVISION HISTORY:

Adopted: 8-89, 11-19