



## **FRAUD, WASTE AND ABUSE**

It is the policy of the Mississippi Department of Education to thoroughly investigate all suspected cases of fraud, waste and abuse. All reports of suspected fraud, waste and abuse will be handled in the strictest confidence. Informants may remain anonymous, but are encouraged to cooperate fully with investigators and provide as much detail and evidence of the suspected fraud, waste or abuse as possible. State law grants certain protections to whistleblowers, and any retaliation against employees who report suspected fraud, waste and abuse is strictly prohibited (Miss. Code Sec. 25-9-173).

Fraud is defined as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets. Examples of fraud include breach of fiduciary duty, bribery, concealment of material facts, theft of money or physical property, theft of secrets or intellectual property, and other statutory offenses.

Waste is defined as the loss or misuse of State resources that results from deficient practices, system controls, or decisions. An example of waste is not taking advantage of an available prompt pay discount.

Abuse is defined as the intentional, wrongful, or improper use of resources or misuse of rank, position, or authority that causes the loss or misuse of resources, such as tools, vehicles, computers, copy machines, etc. Examples of abuse are receiving favors for awarding contracts to certain vendors, requesting employees to perform personal errands for a supervisor or manager, and misusing the employee's position for personal gain.

Any employee or contractor who receives a report of suspected fraudulent activity must report this information immediately upon discovery. The report of suspected fraud, waste or abuse should not be mere speculation, and should be made in good faith. Any employee who knowingly makes a false report will be subject to disciplinary action. Reports must include enough information to support an investigation. To report suspected fraudulent activity, go to the MDE Home webpage and click the "Report Fraud, Waste, and Abuse link <https://cspr.mde.k12.ms.us/TakeSurvey.aspx?SurveyID=n2K3nm7K>, Fill out and submit the electronic form. Your form will be directed to the Bureau of Internal Audit for review.

As appropriate, the Office of the State Auditor or appropriate law enforcement entity shall conduct investigations of potential fraud by MDE employees, vendors, contractors, sub-recipients or sub-allocants. If necessary, employees and others reporting fraudulent activity will be contacted for additional information.

Suspected fraud, waste and abuse may be reported directly to the Office of the State Auditor through their website at <http://www.osa.state.ms.us/>. The contact form is located at <http://www.osa.ms.gov/fraud/>.

**Acknowledgment of Receipt:**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Print Name**

\_\_\_\_\_  
**Title**

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**Date**