

**COUNTY OF JACKSON
POLICY MANUAL**

FISCAL

ANTI-FRAUD AND ABUSE

Policy 1180

The County of Jackson has a policy of maintaining the highest standards of conduct and ethics. All employees of the County are entrusted with the responsibility to protect and ensure proper use of County funds, resources and property.

The County will investigate any suspected fraudulent or dishonest use of resources, funds or property by any employee and/or vendor.

Fraudulent or Dishonest Conduct includes, but is not limited to:

- forgery or alteration of documents
- unauthorized alteration of computer files
- untrue financial reporting
- pursuit of personal gain in conflict with the interests or policies of the County
- misappropriation of resources, funds or property
- authorizing or receiving compensation for goods not received or services not performed
- authorizing or receiving compensation for hours not worked
- misrepresentation of business expenses
- intentional damage to County property
- any illegal activity involving County resources, funds or property

I. Employee's Responsibilities

All employees have a responsibility to report all suspected fraud or dishonest use of County funds, resources or property. Suspected claims of fraud can be reported in writing to any Elected Official/Department Head, or directly to the Administrator/Controller's Office.

If employees are uncomfortable in reporting this information in writing they can report suspected claims of fraud anonymously via a written report or electronically;

- A. electronic claims can be filed thru govQA
- B. written claims can be mailed to:

County Clerk's Office, Attn: Deputy Administrator

The County Clerk's office will forward the mail "unopened" to the Deputy Administrator.

Once an employee reaches a conclusion that fraud has potentially occurred, he/she must refrain from discussing his/her suspicions and opinions with others.

Employees may not retaliate against another employee for informing

management about activities which that person reasonably believes to be fraudulent or dishonest.

II. Management's Responsibilities

All Elected Officials/Department Heads should ensure that County funds, resources, and property are kept in a manner to deter fraud or dishonest use. Elected Officials/Department Heads shall create a culture of honesty and high ethics through personal example. Elected Officials/Department Heads shall implement procedures to deter fraud and dishonest use by employing appropriate internal controls of all funds, resources and property within their departments.

All Elected Officials/Department Heads shall use reasonable care when dealing with suspected fraud or dishonest use of funds, resources or property. After receiving a written report of suspected fraud or abuse, the Elected Official/ Department Head will submit that report to the Deputy County Administrator. Beyond any necessary consultation with staff and review of processes, Elected Officials/Department Heads shall not under any circumstances perform any investigative or follow-up steps on their own.

III. Investigations

All allegations of fraud and/or misuse of County funds and/or property are taken seriously and will be investigated by the Fraud and Abuse Committee.

The Fraud and Abuse Committee shall be comprised of the County Legal Counsel, the Finance Officer, the Treasurer, and the Human Resources Director with oversight by the Deputy County Administrator.

If the Committee verifies the allegations, it will make a recommendation as to the corrective actions that need to be taken, including but not limited to contacting law enforcement and disciplinary action. Allegations of illegal conduct found to have merit by the Fraud and Abuse Committee shall be referred to law enforcement officials.

IV. Confidentiality

The County will use its best efforts to protect reporting employees against retaliation. Reports of suspected fraud and abuse will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Reports will only be shared with those who have a need to know so that the County can conduct an effective investigation and determine the appropriate action to take.

V. Baseless Accusations

Allegations made by an employee with reckless disregard for the truth, will subject the employee to disciplinary action by the County and may also result in legal action by the accused.