

## 1.18 Fraud Policy

The OCCCRC2 is committed to the highest standards of moral and ethical behavior. Breaches of these standards, especially through acts involving fraudulent, unethical and other dishonest behavior, are not only costly, but they erode the public's trust and confidence in the integrity of the agency. By issuing this formal policy statement, the OCCCRC2 hereby reaffirms its longstanding duty and responsibility to aggressively combat such behavior.

This policy is intended to (1) communicate a "zero tolerance" for fraudulent, unethical and other dishonest activities, (2) institute preventive measures designed to deter these activities or make them easier to detect and deter, and, (3) provide for the reporting and investigation of such, including providing protection to employees who report violations.

An employee who, in good faith, reports wrongful activity meeting the provisions of Section 112.3187, F.S. (Whistle-blower's Act), is protected against retaliation for making such a report. The law also provides for the individual's identity to remain confidential. Regardless as to whether or not the provisions of the Whistle-blower's Act are met, it is a violation of this policy for anyone to retaliate against an employee for reporting, in good faith, allegations of wrongdoing or participating in the investigation of such.

Fraud generally involves a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraud can be committed through many methods, including mail, wire, telephone and the Internet. Fraudulent, unethical and other dishonest acts may include, but are not limited to:

- Forgery or unauthorized alteration of documents or computer records;
- Falsification or misrepresentation of reports to management and external agencies, including time sheets, official travel claims for reimbursement or other expense reimbursement reports;
- Authorizing or receiving payment for time not worked;
- Misappropriation of funds, securities, supplies or other assets;
- Impropriety in handling or reporting of money or financial transactions;
- Engaging in unauthorized activities that result in a conflict of interest;
- Disclosing confidential or proprietary information to unauthorized individuals;
- Removal of agency property, records or other assets from the premises without supervisory approval;
- Unauthorized use or destruction of agency property, records or other agency assets; and
- Taking information and using it or providing the information that would lead to identity theft.

Management shall set the appropriate tone by displaying the proper attitude toward complying with laws, rules and regulations. Management is also responsible for establishing and maintaining proper internal controls that will provide for the security and accountability of the resources entrusted to them. Such controls include, but are not limited to, ensuring that:

- incompatible duties are properly separated;
- financial transactions are properly authorized and approved;
- reports of financial activity are periodically reviewed for completeness and accuracy;
- official personnel actions (i.e., appointments, terminations, promotions) and employee time and leave is properly authorized and approved;
- assets are physically secured;
- computer passwords are protected and not shared;
- confidential and sensitive information is protected from unauthorized access; and
- employees are to be effectively supervised.

In addition, supervisors shall be cognizant of the risks and exposures inherent in their area of responsibility, take appropriate steps to help mitigate those risks and be aware of the related symptoms of fraudulent, unethical or other dishonest actions.

Employees shall be alert to the possibilities of fraud and any indication that unethical or dishonest activity is taking place. Any OCCRC2 employee who has knowledge of such activity shall immediately notify their supervisor. The supervisor shall then notify the Regional Conflict Counsel and copy the Executive Director of the Justice Administrative Commission. If employee has reason to believe that their supervisor may be involved, the employee shall immediately notify the Regional Conflict Counsel and copy the Executive Director of the Justice Administrative Commission.

In all cases, neither the employee nor the supervisor shall investigate the suspected activity nor discuss the matter with anyone other than the person or office to whom the activity was reported. Employees who knowingly make false allegations may be subject to disciplinary action up to and including dismissal. Allegations that are investigated and deemed unsubstantiated are not necessarily indicative of false allegations.

Upon reviewing allegations of fraudulent, unethical or dishonest acts, if the Regional Conflict Counsel determines an investigation is warranted, the Regional Conflict Counsel or the Regional Conflict Counsel appointee of OCCRC2 shall investigate the reported activity after consulting with the Executive Director of the Justice Administrative Commission. In those instances where the investigation by the Regional Conflict Counsel appointee indicates potential criminal activity, the Regional Conflict Counsel shall be notified and the investigation shall immediately be turned over to the appropriate State Attorney Office.

During the investigation, the constitutional rights of all persons are to be observed. The accused will be afforded the opportunity to respond to the allegations or matters being investigated. The rights of the accused will be safeguarded throughout the investigation.

Pursuant to this policy, all employees are to cooperate fully with those performing an investigation. An employee who does not fully cooperate with an authorized investigation may be disciplined, up to and including termination of employment. An employee may be required to answer any questions that are within the scope of the employee's employment, whether such questions are asked in an investigation conducted by the Regional Conflict Counsel, the Chief Assistant Regional Conflict Counsel or the Regional Conflict Counsel appointee.

The investigation shall be completed expeditiously and in accordance with established procedures. The results of the investigation conducted by the Regional Conflict Counsel appointee shall be communicated either orally or in writing as determined by the Regional Conflict Counsel.

Allegations or matters of conduct deemed outside the scope of this policy, such as supervisory or personnel-related issues, may be referred to the Regional Conflict Counsel or Director Human Resources for review and appropriate action.

Employees determined to have participated in fraudulent, unethical or dishonest acts will be subject to disciplinary action in accordance with personnel policies and rules. Criminal, civil and/or other administrative actions may also be taken against employees who are found to have participated in unlawful acts. Criminal action falls within the sole purview of local, state or federal law enforcement, prosecuting and judicial authorities. In those instances where disciplinary and/or other administrative action is warranted, the Regional Conflict Counsel or the Director of Human Resources shall be consulted prior to taking such actions.