



PUTNAM COUNTY
Board of County Commissioners

Fraud Policy		
Effective Date: February 12, 2019		

Fraud Prevention

The County fraud policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud against the Putnam County BOCC. It is the intent of Putnam County to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations. To the extent any of the policies set forth herein are determined to be inconsistent with State or Federal law, the State or Federal law shall control.

- A. This policy applies to any irregularity, or suspected irregularity involving County employees as well as consultants, vendors, contractors, outside agencies doing business with County employees of such agencies, and/or any other parties with a business relationship with the Putnam County BOCC.
- B. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the County.
- C. Every employee is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation, or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of County Staff will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.
- D. All employees are required to sign an acknowledgement of the County Fraud policy upon in processing and agree to abide by it. They will update this acknowledgement every time at promotion and when the policy is updated. These acknowledgement forms will be maintained in the employee's personnel file in the Human Resources Office. Employees also agree to report any suspected violations immediately and to cooperate fully in any investigation concerning the alleged allegations.
- E. Any employee making a good faith report under this policy will be protected to the fullest extent possible under Sections 112.3187 and 112.3188, Florida

Statute. Any employee knowingly making false statements will be disciplined up to and including termination of employment.

- F. Any irregularity that is detected or suspected must be reported immediately to the Human Resources Director, the County Administrator, County Attorney or Clerk of Court, provided that the allegations do not concern one of these individuals at which time the allegations will be reported to one of the other. Upon notification the person notified will immediately notify the County Administrator and/or County Attorney. If the allegations concern the County Administrator or County Attorney, the Chairman of the BOCC will be notified and will contact an appropriate external agency to assist in the investigation, with the assistance of the Human Resources Director.
- G. The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:
1. Any dishonest or fraudulent act.
 2. Forgery.
 3. Theft of money or property.
 4. Impropriety in the handling or use of purchasing cards or purchasing card transactions.
 5. Misappropriation of funds, securities, supplies, or other assets to include use of a purchasing card.
 6. Impropriety in the handling or reporting of money or financial transactions.
 7. Profiteering as a result of insider knowledge of County activities.
 8. Disclosing confidential and proprietary information to outside parties.
 9. Disclosing to others securities activities engaged in or contemplated by the County.
 10. Accepting or seeking anything of material value from contractors, vendors, or persons providing services/material to the County in violation of State and Federal laws.
 11. Misrepresentation or falsification of information concerning an injury or incident on the job.
 12. Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or any similar or related irregularity.

- H. The Human Resources Director has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If there is evidence of or a concern that the situation may be a criminal matter, the County Administrator will be immediately notified prior to the investigation continuing. If the investigation substantiates that fraudulent activities have occurred, the Human Resources Director will issue reports to the appropriate designated personnel and to the County Administrator.
- I. The Human Resources Director will treat all information received confidentially. Any County employee who suspects dishonest or fraudulent activity will notify one of the individuals set forth in paragraph F immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Putnam County BOCC from potential civil liability.
- J. The Human Resources Director, County Attorney, County Administrator, Clerk of Court and/or law enforcement will have:
 - 1. Free and unrestricted access to all County records and premises, whether owned or rented; and
 - 2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.
- K. Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is underway.
- L. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Human Resources Director. No information concerning the status of an investigation will be given out, while the investigation is in progress.
- M. All individuals involved in the investigation will be directed to not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Human Resources Director.

N. If an investigation results in a recommendation to discipline an individual, the recommendation and disciplinary action will be in accordance with the current Personnel Policies & Procedures Manual and Collective Bargaining Agreement, as appropriate, concerning disciplinary action. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with the County Attorney's office and the County Administrator, as will final decisions on disposition of the case.