WALTON COUNTY BOARD OF COUNTY COMMISSIONERS

ANTI-FRAUD POLICY

PURPOSE AND SCOPE

Walton County is committed to the highest standards of moral and ethical behavior by its employees, administrators, and County Commissioners.

The purpose of this policy is to:

- Prohibit dishonest acts and/or fraudulent activity
- Advise employees, administrators, and County Commissioners of their responsibility to report suspected fraudulent activity to the appropriate office
- Guide appropriate behavior
- Assign responsibility for the development of adequate management controls
- Identify responsibility for performance of investigations relating to allegations of fraud.

This policy applies to any fraud or suspected fraud involving employees, administrators, and County Commissioners, as well as consultants, vendors, contractors, outside agencies, and/or any other parties having a business relationship with the Walton County Board of County Commissioners (BCC).
This policy also applies to members of local boards, agencies and commissions over which the BCC has authority.

POLICY

Fraud is defined in this policy as an intentional untrue representation about an important fact or event that causes Walton County to suffer a monetary loss or a loss of property. Walton County BCC Administration and all levels of management are responsible for the prevention and detection of fraud, misappropriations, and other inappropriate conduct.

Any fraud that is detected or suspected will be reported immediately to the County Administrator, any member of County management, or to a County Commissioner who, along with other applicable officials and/or law enforcement officials as deemed necessary or appropriate will conduct an objective and impartial investigation into the alleged fraudulent activity.

Any individual found to have engaged in fraudulent activity, as defined by this policy, is subject to disciplinary action, which may include dismissal, as well as prosecution by appropriate law enforcement authorities.

As used in this policy, the term “fraud” is any dishonest or fraudulent act pursuant to law. It includes but is not limited to:

- Forgery or alteration of any document or account belonging to the County
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Disclosing confidential information to outside parties
- Offering, accepting or seeking bribes, illegal gratuities, or any "thing of value" concerning a County employee, or any person or entity doing business with or providing a service to Walton County
- Conflicting interests that cause financial harm to Walton County
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Authorizing or receiving compensation for hours not worked
- Any similar or related inappropriate conduct.

The BCC, employees, supervisors, department heads and administrators at all levels are responsible for setting the appropriate tone for intolerance of fraudulent acts by word and deed through compliance with all federal, state and local laws, rules, regulations and policies. Department heads, supervisors, and County Commissioners should be aware of the types of fraud that could occur within their areas of responsibility and should be alert for any indication of fraud. Department heads, supervisors, and County Commissioners are responsible for establishing and maintaining proper management controls that will provide for the security and accountability of the resources entrusted to them. Persons reporting suspected fraudulent activity should refrain from confrontation with the subject and should not discuss the matter with others unless specifically asked to do so by the BCC or County Administrator.

Any employee of the Walton County BCC who has a reasonable basis for believing a fraudulent act has occurred, or is occurring, has a responsibility to promptly notify the appropriate personnel according to the BCC approved "Whistleblower Protection Policy." This policy provides for protection against retaliation per the Florida "Whistle-blower's Act."

It shall also be a violation of this policy for any informant to make a baseless allegation of fraudulent activity that is made with reckless disregard for truth and that is intended to be disruptive or to cause harm to another individual. Any violation of this section will result in appropriate action.

The County Administrator or a member of the BCC may contact other individuals as deemed appropriate to establish a team to investigate the suspected fraudulent activity. Members of the investigative team will have:

- Free and unrestricted access to all Walton County Government records and premises, whether owned or rented, and
- 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 may use or have custody of any such items or facilities when it is within the scope of their investigation.

In the instances where the investigation indicates possible criminal activity, the investigation will be turned over to the appropriate law enforcement agency.

The results of any investigation conducted by the Walton Clerk of the Circuit Court and County Comptroller will be communicated orally and/or in writing to the Walton BCC, the County Administrator, the audit firm engaged to perform Walton County Government's annual audit, and/or other appropriate designated personnel.

CONFIDENTIALITY

Protection of the reputations of persons suspected of fraudulent activity but subsequently found innocent of wrongdoing, and protection of Walton County from potential civil liability are of paramount importance. In accordance with applicable Florida statutes, until such time as a final report has been made, suspected frauds and the nature of the related audits or investigations shall remain confidential.

SANCTIONS – EMPLOYEES AND ADMINISTRATORS

- Employees and administrators suspected of participating in fraudulent activity may be suspended without pay during the course of the investigation, in accordance with policies set by Human Resources.
- Employees and administrators found to have participated in fraudulent activity will be subject to disciplinary action up to and including termination from employment and probable criminal prosecution or civil action.
- If disciplinary action is warranted, such action will be taken after consultation between the County Administrator, the Human Resources Director, the County Attorney, and other offices as deemed necessary or appropriate.

CONSEQUENCES – ANY OTHER PARTIES HAVING A BUSINESS RELATIONSHIP WITH THE WALTON COUNTY BOARD OF COUNTY COMMISSIONERS

- The relationship of individuals or entities associated with the Walton County BCC found to have participated in fraudulent activity as defined by this policy will be subject to review, with the possible consequence of modification or termination of the relationship.
- The appropriate law enforcement agency will be notified if warranted.
- Criminal or civil action may be taken against such individuals or entities.

GOVERNING STATUTES
Chapter 112 Florida Statutes:
Section 112.312 - Definitions
Section 112.313 - Standards of Conduct
Section 112.3187-112.31895 - Whistleblower's Act
Chapter 119 Florida Statutes:
Section 119.0713 – Local Government Agency Exemptions from Inspection of Public Records

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