

January 11, 2012

Media contact: Larry Allen, 941-650-2092; lwallen@scgov.net

Project contact: Steve Uebelacker, Ethics and Compliance Officer, 941-861-7284;
suebelac@scgov.net

Sarasota County adopts anti-fraud policy for staff and elected officials

Sarasota County has adopted an Anti-Fraud Policy for county government. The policy prohibits fraudulent activity, advises county staff and elected officials about their responsibility to report suspected activities, spells out reporting procedures, provides non-retaliation protection and defines sanctions for employees and administrators.

The detailed policy covers fraud or suspected fraud that involves employees, administrators and elected officials, as well as vendors, contractors and others who conduct business with the county. The policy also applies to boards and agencies which are responsible to the county commission.

Any action that causes a loss of money or property will be reported to the Sarasota Clerk of the Circuit Court and County Comptroller, who will conduct an investigation with an appropriate law enforcement agency. Anyone who commits fraud under the policy will be subject to disciplinary action or dismissal.

The policy also establishes an Ethics and Compliance Officer in the office of the county administrator and requires the administrator to carry out the anti-fraud policy through an ethics and compliance program.

The County Commission, along with department heads and supervisors, are responsible for establishing and maintaining management controls that provide security and accountability. Employees who believe fraud has been committed are required to provide a signed notification to their supervisors, department head or the Sarasota Clerk of the Circuit Court and County Comptroller. Employees also will be able to report fraud through a fraud prevention hotline. The policy prohibits retaliation against employees with dismissal, discipline or intimidation.

Employees and administrators who participate in fraudulent activities may be subject to disciplinary action, termination and criminal prosecution or civil action. Employees who knowingly fail to report fraudulent activity will be subject to disciplinary action and termination.

Attachment: Sarasota County Anti-Fraud Policy PDF

-end-

Attachment A

SARASOTA COUNTY GOVERNMENT ANTI-FRAUD POLICY

PURPOSE

Sarasota County Government is committed to the highest standards of moral and ethical behavior by its employees, administrators, and elected board of county commissioners.

The purpose of this policy is to:

- Prohibit dishonest acts and/or fraudulent activity
- Advise employees, administrators, and elected board of 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.

SCOPE OF POLICY

This policy applies to any fraud, or suspected fraud, involving employees, administrators, and elected board of county commissioners, as well as consultants, vendors, contractors, outside agencies, and/or any other parties having a business relationship with Sarasota County Government.

This policy also applies to members of local boards, agencies and commissions over which the elected board of county commissioners has authority.

POLICY

- Fraud is defined in this policy as an intentional untrue representation about an important fact or event that causes Sarasota County to suffer a monetary loss or a loss of property.
- Sarasota County Government 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 Sarasota Clerk of the Circuit Court and County Comptroller, 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 by Sarasota County Government, which may include dismissal, as well as prosecution by appropriate law enforcement authorities.
- The County Administrator shall establish the position of Ethics and Compliance Officer in the Office of the County Administrator.
- The County Administrator shall be responsible for assuring an effective ethics and compliance program is in place to achieve the purpose of this anti-fraud policy.

ACTIONS CONSTITUTING FRAUD

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 Sarasota County
- Conflicting interests that cause financial harm to Sarasota 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.

OTHER INAPPROPRIATE CONDUCT

Suspected improprieties concerning an employee’s moral, ethical, or behavioral conduct should be reported to the Sarasota County Government Ethics and Compliance Officer for resolution rather than the Sarasota Clerk of the Circuit Court and County Comptroller. If there is a question as to whether an action constitutes fraud, contact the Sarasota Clerk of the Circuit Court and County Comptroller for guidance.

DUTIES AND RESPONSIBILITIES

- The elected board of county commissioners, 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 elected board of 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 elected board of 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 Sarasota Clerk of the Circuit Court and County Comptroller.

REPORTING PROCEDURES

- Any employee of Sarasota County Government who has a reasonable basis for believing a fraudulent act has occurred, or is occurring, has a responsibility to promptly make a signed written notification to their supervisor, or Department head, or the Sarasota Clerk of the Circuit Court and County Comptroller.
- Employees who wish to remain anonymous may do so by making a report to the fraud prevention hotline.
- Elected board of county commissioners, supervisors, and department heads have a responsibility to immediately notify the Sarasota Clerk of the Circuit Court and County Comptroller of fraudulent activity reported to them by employees.

NON-RETALIATION

No person who has acted in accordance with the requirements of this policy shall be:

- Dismissed, or threatened with dismissal
- Disciplined, suspended, or threatened with discipline or suspension
- Penalized
- Intimidated or coerced.

FALSE ALLEGATIONS

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.

INVESTIGATIVE PROCEDURES

The Sarasota Clerk of the Circuit Court and County Comptroller has the primary responsibility for investigating the reported fraudulent activity. The Sarasota Clerk of the Circuit Court and County Comptroller 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 Sarasota 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 the investigation conducted by the Sarasota Clerk of the Circuit Court and County Comptroller will be communicated orally and/or in writing to the Sarasota Board of County Commissioners, the County Administrator, the audit firm engaged to perform Sarasota 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 Sarasota County Government 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/investigations shall remain confidential.
- Any person contacted with respect to a suspected fraud or an on-going audit/investigation into fraudulent activity shall refer the matter to the Sarasota Clerk of the Circuit Court and County Comptroller.

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.
- Employees and administrators found to have knowledge of fraudulent activity and who knowingly failed to report the activity will be subject to disciplinary action up to and including termination from employment.

- 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.

SANCTIONS

Consultants, vendors, contractors, outside agencies, and/or any other parties having a business relationship with Sarasota County Government

- The relationship of individuals or entities associated with Sarasota County Government 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 STATUTORY CITATIONS

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

GOVERNING POLICIES

Standards of Conduct set forth in Sarasota County Government:

Human Resources Procedures and Guidelines, Code of Ethics

Fire Department Rules and Regulations Ethics

Adopted by the Sarasota Board of County Commissioners on _____.