

**LEELANAU COUNTY
BOARD POLICY**

GENERAL SUBJECT: Organization Policies
Administrator

Policy No. **2.05**

SPECIFIC SUBJECT: Anti-Fraud and Abuse Policy

Adopted: 05/20/2014
Revised:

APPLIES TO: All Leelanau County Employees and Elected Officials.

PURPOSE: Leelanau County 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.

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 the employee's Elected Official, or directly to the County Administrator's Office. If employees are uncomfortable in reporting this information in writing, they can report suspected claims of fraud to the County Administrator anonymously.

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 implement procedures to deter fraud and dishonest use by employing appropriate internal controls of all funds, resources and property within their departments/Offices.

Any suspected fraud or misuse of funds, resources or property should be reported to the County Administrator. The County Administrator shall either report such allegations to appropriate law enforcement, or undertake an investigation. County Legal Counsel and the Treasurer should be consulted.

The County shall undertake to assure reporting employees are protected against retaliation if such report is made in good faith.