

FRAUD, WASTE AND ABUSE POLICY

OFFICE OF THE CLERK OF THE CIRCUIT COURT

1. POLICY:

The Pinellas County Clerk of the Circuit Court's Fraud, Waste and Abuse Policy and Procedures are established to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse directed against County government. It is the intent of this policy to promote awareness of the potential for fraud, waste and abuse throughout the County, and to provide guidelines and assign responsibility for the development of adequate internal controls and systems.

It is the policy of the Pinellas County Clerk of the Circuit Court to ensure compliance with the principles of right and wrong which govern the conduct of County employees, vendors, consultants, contractors, and all other outside agencies/parties doing business with Pinellas County. This policy is intended to communicate the Clerk of the Circuit Court's desire to eliminate unethical practices while creating an environment in which employees and/or citizens are encouraged and comfortable in the reporting of fraud, waste or abuse.

The law in Florida protects employees from retaliatory or adverse personnel action for disclosing certain information including, but not limited to, violations of laws which create and present a substantial and specific danger to the public's health, safety, or welfare and suspected acts of gross mismanagement or gross waste of public funds. These protections are detailed in Sections 112.3187-112.31895 of the Florida Statutes.

2. PURPOSE:

This directive provides instruction and guidance for implementing the Fraud, Waste and Abuse Policy adopted by the Clerk of the Circuit Court.

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3. SCOPE:

This directive is applicable to all Pinellas County Clerk of the Circuit Court's employees.

4. DEFINITIONS:

- 4.1 The term **fraud** refers to, but is not limited to, any dishonest or fraudulent act to include forgery or alteration of any document; misappropriation of funds, supplies, etc.; improper handling or reporting of money or financial transactions; profiting by self or others as a result of inside knowledge; destruction or intentional disappearance of records, furniture, fixtures or equipment; accepting or seeking anything of material value from vendors or persons providing services or materials to the County for personal benefit; and/or any similar or related irregularity.
- 4.2 **Waste** refers to the unnecessary incurring of costs as a result of inefficient practices, systems or controls.
- 4.3 **Abuse** refers to violations and circumventions of departmental or agency regulations which impair the effective and efficient execution of operations.

5. INVESTIGATIVE AUDIT RESPONSIBILITIES:

- 5.1 The Clerk of the Circuit Court, Internal Audit Division (Internal Audit) has the primary responsibility for investigative audits of all suspected inappropriate activity as defined in this policy. If the investigative audit substantiates that a fraudulent act has occurred, Internal Audit will notify the Clerk of the Circuit Court, or County Administrator as applicable, and such other County officials as appropriate. If the substantiated

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fraudulent act has criminal implications, Internal Audit will consult with law enforcement agencies as necessary to assist

in the preparation and presentation of criminal findings in a court of law.

- 5.2 Internal Audit, through authorization of the Clerk of the Circuit Court, is hereby authorized to make investigative audits into County affairs, and for that purpose may administer oaths and compel the production of books, papers and other evidence material to said inquiry.

6. CONFIDENTIALITY:

Internal Audit treats all information received confidentially, to the extent allowed by law. Any employee, citizen, contractor, vendor, or other interested party who has observed or suspects dishonest or fraudulent activity should notify the Fraud Hotline immediately. Persons observing or suspecting dishonest or fraudulent activity should not attempt to personally conduct an investigation related to such activity.

7. PROCEDURES:

- 7.1 A current or former Pinellas County employee who suspects fraud, waste, or abuse, and **does not desire anonymity**, should:
- a. Report the suspected fraud to the Fraud Hotline
 - b. If requested, furnish a detailed written statement, under oath, outlining the suspected fraud.
 - c. Cooperate with the investigative audit process through the furnishing of written statements, interviews, etc.

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- 7.2 A current or former Pinellas County employee who suspects fraud, waste, or abuse, and **wishes to remain anonymous**, should:
- a. Contact the Fraud Hotline and provide as much detailed information as possible regarding the suspected fraudulent conduct.
 - b. The caller, though anonymous, must be willing to share specific information regarding the suspected fraudulent conduct.
- 7.3 A member of the public suspecting fraud, waste, or abuse, is encouraged to contact the Fraud Hotline with specific and detailed information regarding the suspected fraudulent conduct.
- 7.4 A supervisor or higher authority receiving a fraud allegation should:
- a. Compile all information relayed by the reporting individual.
 - b. Contact Internal Audit with all compiled information.
 - c. Cooperate with the investigative audit process.
- 7.5 Internal Audit will:
- a. Maintain a Fraud, Waste and Abuse Hotline, and attempt to secure as much information as possible from the reporting individual.
 - b. Contact appropriate law enforcement, as appropriate in the circumstances, and provide fraud, waste and abuse information for

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consideration as to their involvement in the case.

- c. Evaluate reported conduct pertaining to any and all departments of the County, and such other activities/entities engaged in the expenditure of County funds.
- d. Report investigative audit findings to the County Administrator or Clerk of the Circuit Court, as applicable, in an interim report. If interim findings are of a countywide nature or are otherwise significant, the Board of County Commissioners may also be notified if any of their personnel are involved.
- e. Report any significant findings to the County Administrator, Clerk of the Circuit Court, and Board of County Commissioners, as applicable, in a final report.
- f. Work with law enforcement authorities as determined necessary during the course of the investigative audit, and refer applicable findings to appropriate authorities upon completion.
- g. In those instances where Internal Audit believes it to be in the best interests of the investigative audit, Internal Audit has the authority and duty, after consulting with the Clerk of the Circuit Court, as applicable, to:
 - 1) take control/limit employee access, and/or gain full access to all County premises utilized by the Clerk of the Circuit Court, whether owned or rented, and
 - 2) examine, copy, and/or remove all or any portion of the contents of any document.

8. MANAGEMENT RESPONSIBILITIES:

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- 8.1 Great care must be taken in the investigative audit of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigative audit is under way.
- a. All inquiries from suspected individuals and their attorneys or representatives should be directed to Internal Audit. Proper response to such an inquiry is: "I am not at liberty to discuss this matter."
 - b. Under no circumstances should any reference be made to "what you did," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.
 - c. No promises should be made.
- 8.2 Management/employees should not contact the suspected individual in an effort to determine facts or demand restitution.
- 8.3 Management/employees are encouraged not to discuss the case, facts, suspicions, or allegations with anyone outside the organization or those within the organization that do not have a legitimate need to know unless specifically asked to do so by Internal Audit or law enforcement.
- 8.4 Management/employees are to cooperate with the investigative audit process through answering questions, furnishing of written statements, volunteering information important to the investigative audit, etc.
- 8.5 All Clerk of the Circuit Court departments/employees are required to comply with this policy.

9. LIMITATION:

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Nothing in this directive or policy shall be construed to interfere with, limit, restrict, or otherwise impair the Clerk of the Circuit Court's or any officials' ability to manage, train, assign, or discipline their employees.