



## COUNTY OF CARROLL

### OFFICE OF THE COMMISSIONERS

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Phone 603-539-7751 · Fax 603-539-4287



Policy Title:	Anti-Fraud Policy
Effective Date:	09/13/2015
Revision Date:	06/09/2022
Reference(s):	

#### PURPOSE:

Carroll County Government is committed to the highest standards of moral and ethical behavior by its employees, administrators, elected officials, and elected Board of County Commissioners. The purpose of this policy is to:

- Prohibit dishonest acts and/or fraudulent activity.
- Advise employees, administrators, elected officials 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, elected officials, and the Board of County Commissioners, as well as consultants, vendors, contractors, outside agencies, and/or any other parties having a business relationship with Carroll County Government.

#### POLICY

- Fraud is defined in this policy as intentional deceptive conduct which would cause someone financial or personal gain, or allows Carroll County to suffer a monetary loss or a loss of property.
- Carroll County Administration and all levels of management shall have reasonable and appropriate responsibility 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 Director of Human Resources and Chief Financial Officer, who along with other applicable official 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 Carroll County Board of Commissioners, which may include termination of employment, as well as prosecution by appropriate law enforcement agencies.

## 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
- 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 Carroll County
- Conflicting interests that are intentionally not disclosed
- Theft of or misrepresentation of records, furniture, fixtures, equipment, and monies
- Authorizing or receiving compensation for hours not worked
- Any similar or related conduct that is dishonest or fraudulent that causes the party or other party personal or financial gain

## 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, elected Board of County Commissioners, and other elected officials 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 Director of Human Resources or Chief Financial Officer.

## REPORTING PROCEDURES

- Any employee of Carroll 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 Director of Human Resources.
- Elected Board of County Commissioners, supervisors, and department heads have a responsibility to immediately notify the Director of Human Resources 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

## INVESTIGATIVE PROCEDURES

The Carroll County Director of Human Resources and Chief Financial Officer have the primary responsibility for investigating the reported fraudulent activity. The Director of Human Resources or Chief Financial Officer 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 the Carroll 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 Director of Human Resources and Chief Financial Officer will be communicated orally in writing to the Carroll County Board of Commissioners, the audit firm engaged to perform Carroll 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 Carroll County Government from potential civil liability are of paramount importance.

- In accordance with applicable New Hampshire statutes, until such time as a final report has been made, suspected fraud 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 Director of Human Resources.

## SANCTIONS

### **Employees and Administrators**

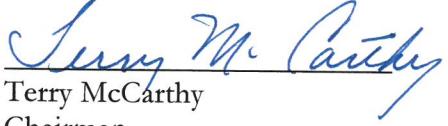
- Employees and administrators suspected of participating in fraudulent activity may be suspended without pay during the course of the investigation, in accordance with policies set by the Carroll County Employee Handbook.
- Employees and administrators found to have participated in fraudulent activity will be subject to disciplinary action up to and including termination of employment and may be subjected to criminal prosecution or civil action.
- Employees and administrators found to have knowledge of fraudulent activity and who knowingly fail to report the activity will be subject to disciplinary action up to and including termination of employment.

- If disciplinary action is warranted, such action will be taken after consultation between the Director of Human Resources, the County Attorney, the Board of County Commissioners, and other offices as deemed necessary or appropriate.

#### SANCTIONS

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

- The relationship of individuals or entities associated with Carroll County Government found to have participated in fraudulent activity as defined by this policy will be subject to review, with the possible consequences 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.



Terry McCarthy  
Chairman

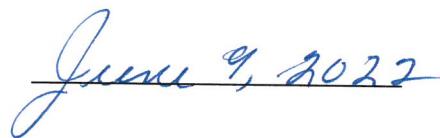


Matthew Plache  
Vice-Chairman



Kimberly Tessari  
Clerk

Adopted Revised Date:



June 9, 2022