



# BOISE COUNTY

## RESOLUTION #2014-51

### A BOISE COUNTY RESOLUTION ADOPTING BOISE COUNTY GUIDELINES FOR HANDLING ALLEGATIONS OF FRAUD, MISAPPROPRIATIONS AND OTHER INAPPROPRIATE CONDUCT

**WHEREAS**, the Board of County Commissioners recognize the need to adopt appropriate guidelines for the detection and prevention of fraud, misappropriations and other inappropriate conduct; and that certain steps are necessary to prevent it, detect it and reduce or recover from the damages it inflicts on individuals and organizations; and

**WHEREAS**, Idaho Code, Section 31-604, allows the Board of County Commissioners to effectively carry out the duties imposed on it by the provisions of the Idaho Code and constitution; and

**WHEREAS**, Idaho Code, Section 59-702, requires that the position of a public official, at all levels of government, is a public trust; and

**WHEREAS**, The State of Idaho has three primary statutes governing ethics in government: the Bribery and Corrupt Influence Act; the Prohibition Against Contracts with Officers Act; and the Ethics in Government Act.

**NOW THEREFORE BE IT RESOLVED** that the Board of County Commissioners hereby establishes a policy to facilitate the development of controls to aid in the detection and prevention of fraud, misappropriations and other inappropriate conduct, controls to reduce and recover from the damages, and to formalized our commitment to honest and ethical government as reflected on the attached Exhibit A.

**APPROVED and ADOPTED** in open session this 5th day of August, 2014.

#### BOISE COUNTY BOARD OF COMMISSIONERS

**VICKI L. WILKINS**, Chair

**BARBARA M. BALDING**, Commissioner

**JAMIE A. ANDERSON**, Commissioner



ATTEST:

  
**Mary T. Prisco**, Clerk to the Board

## Exhibit A

### Boise County Guidelines for Handling Allegations of Fraud

**A. General.** This policy is established to facilitate the development of controls which will aid in the detection and prevention of fraud. This policy applies to any fraud, or alleged fraud, involving employees, consultants, vendors, contractors or other outside agencies or other parties with a business relationship with the County.

**A-1. Policy.** Management is responsible for the detection and prevention of fraud, misappropriations and other inappropriate conduct.

**A-2. Definitions.** For the purposes of this section, fraud includes, but is not limited to, the following types of misappropriation of Boise County assets:

- Theft or embezzlement of cash, equipment, or supplies;
- Falsification of official records such as contracts, timesheets or claim vouchers requesting reimbursement;
- Unauthorized use of County facilities, such as telephones, fax, mail systems, computers, or automobiles;
- Impropriety in the handling or reporting of money or financial transactions;
- Accepting or seeking anything of material value from contractors, vendors or persons providing services/materials to the County with the exception of gifts less than \$50 in value; or
- Destruction or inappropriate use of records.

The following procedures are also available to investigate allegations of employee conflicts of interest or ethics violations involving the use of one's public position for personal gain or advantage. If there is any question as to whether an action constitutes fraud, contact Internal Audit for guidance.

**B. Reporting Procedures.** Any fraud that is detected or alleged must be reported immediately to Boise County Auditor at 208-392-4431 or through the Boise County Treasurer at 208-392-4111. Boise County Auditor and Boise County Treasurer will report all incidents, including documentation to the Boise County Prosecutor to coordinate all investigations, both internal and external.

**B-1. Reporting Requirement.** Any employee who suspects dishonest or fraudulent activity will notify the Boise County Auditor or the Boise County Treasurer immediately and *should not attempt to personally conduct investigations or interviews/interrogations* related to any alleged fraudulent act.

**B-2. Independent Investigation.** The reporting individual should be reminded that they should not (i) contact the alleged individual in an effort to determine the facts or demand restitution, and (ii) discuss the case, facts, suspicions or allegations with anyone unless specifically asked to do so by the Boise County Prosecutor.

Great care must be taken in the investigation of alleged improprieties or wrongdoings so as to avoid mistaken accusations or alerting alleged individuals that an investigation is under way.

**C. Investigative Process.** Any investigative activity required will be conducted without regard to the alleged wrongdoer's length of service, position/title or relationship to the County.

**C-1. Investigation Responsibilities.** The Boise County Prosecutor has the primary responsibility for investigation of all alleged fraudulent acts as defined in the policy. The Prosecutor may request support from representatives of other administrative offices when appropriate. If the investigation substantiates that fraudulent activities have occurred, the Boise County Prosecutor will issue reports to the responsible administrators, and if appropriate, to the Board of County Commissioners.

**a. Confidentiality.** Boise County treats all information received confidentially to the extent allowed by law.

**b. Access to Records.** Members of the investigation team will have (i) free and unrestricted access to all County records (including electronic) and premises, whether owned or rented, and (ii) the authority to examine, copy, and/or remove all or any portion of the contents of files, desk, 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 the investigation.

**C-2. Referral.** Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with the Boise County Prosecutor and the Board of County Commissioners, as will final decisions on disposition of the case.

**C-3. Resolution.** As a result of an investigation, if management decides to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from Human Resource Office, the Boise County Prosecutor and other appropriate internal and external administrators before any such action is taken.

The Boise County Prosecutor does not have the authority to terminate an employee. The decision to terminate an employee is made by the employee's management. Should the Boise County Prosecutor believe the management decision inappropriate for the facts presented, the facts will be presented to the Board of County Commissioners for resolution.

**D. Other Inappropriate Conduct.** Alleged improprieties concerning an employee's ethical or behavioral conduct should be resolved by departmental management in coordination with the Human Resources Office.

**E. Administration.** The Board of County Commissioners is responsible for the administration, revision, interpretation and application of this policy. The policy will be reviewed annually and revised as needed.