**THE CLERKS OF COURT OPERATIONS CORPORATIONS (CCOC)**

**Policy Against Fraudulent, Unethical, and Other Dishonest Acts**

**SPECIFIC AUTHORITY**

F.S. 112.311 et seq**.**

**OBJECTIVE**

To guard against fraudulent, unethical, and dishonest acts and identify responsibilities for preventing, detecting, reporting, and investigating such.

**OVERVIEW**

The Clerks of Court Operations Corporations (CCOC) recognizes the importance of protecting the organization, its operations, its employees and its assets against financial risks, operational breaches and unethical activities. Therefore, it is incumbent upon CCOC’s Executive Director to institute and clearly communicate the fraud prevention policy to employees, both internal and external customers, vendors and partners.

The CCOC is committed to the highest standards of moral and ethical behavior. Breaches of these standards, especially through acts involving fraudulent, unethical, and other dishonest behavior, are not only costly, but they erode the public's trust and confidence in the integrity of the agency. By issuing this formal policy statement, the CCOC hereby reaffirms its longstanding duty and responsibility to aggressively combat such behavior.

The CCOC recognizes a zero tolerance policy regarding fraud and corruption. All matters raised by any source will be taken seriously and properly investigated. This policy covers all CCOC employees and Council Members. Additionally, this policy covers consultants, vendors, contractors, outside agency, or a person doing business with the agency or in any other relationship with the agency to the extent that the CCOC resources are involved or impacted.

An employee who, in good faith, reports wrongful activity meeting the provisions of s. [112.3187](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=112.3187&URL=0100-0199/0112/Sections/0112.3187.html), F.S. (Whistle-blower's Act), is protected against retaliation for making such a report. The law also provides for the individual's identity to remain confidential. Regardless as to whether or not the provisions of the Whistle-blower's Act are met, it is a violation of this policy for anyone to retaliate against an employee for reporting, in good faith, allegations of wrongdoing, or participating in the investigation of such.

The CCOC's policy is to promote consistent, legal, and ethical organizational behavior by:

* assigning responsibility for reporting fraud, theft, waste or abuse;
* institute preventive measures designed to deter these activities or make them easier to detect;
* providing guidelines for reporting and investigating suspected fraudulent behavior;
* requiring each employee to attend fraud awareness training;

Failure to comply with this policy subjects an employee (including management) to disciplinary action, including immediate termination. Failure to comply by a consultant, vendor, contractor, outside agency, or a person doing business with the agency or in any other relationship with the agency could result in cancellation of the business or other relationship between the entity and the CCOC.

For purposes of this policy only the term ***fraud*** or ***fraudulent*** includes theft, waste, and abuse as defined below. The term ***employee*** also includes employees in management positions. The term ***management*** includes council members, managers, assistant managers, supervisors and any other employee who has authority to sign another employee's performance evaluation and/or timesheet.

**Definitions and Examples of Fraud, Waste, Abuse and Corruption**

***Fraud*** is defined as an intentional deception designed to obtain a benefit or advantage or to cause some benefit that is due to be denied. Fraud generally involves a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service, property, or something of value by deception, misrepresentation, or other unethical or unlawful means. Fraud can be committed through many methods, including mail, wire, telephone, and the Internet. Fraudulent, unethical, and other dishonest acts may include, but are not limited to, the following:

* Forgery or alteration of a check, bank draft, any other financial document, or computer records;
* Falsification or misrepresentation of reports to management and external agencies, including time sheets, official travel claims for reimbursement, or other expense reimbursement reports;
* Knowingly authorizing or receiving payment for time not worked;
* Misappropriation of funds, securities, supplies, or other assets;
* Impropriety in the handling or reporting of money or financial transactions;
* Engaging in unauthorized activities that result in a conflict of interest;
* Disclosing confidential or proprietary information to unauthorized individuals;
* Removal of agency property, records, or other assets from the premises without supervisory approval;
* Unauthorized use or destruction of agency property, records, or other agency assets; and
* Taking and using information or providing the information that would lead to identity theft.
* Theft of cash or fixed assets;
* Failure to account for monies collected;
* Knowingly providing false information on job applications and requests for funding;

**Responsibility to Report Suspected Fraud, Waste, Abuse or Corruption**

Management shall set the appropriate tone by displaying the proper attitude toward complying with laws, rules, and regulations. Management is also responsible for establishing and maintaining proper internal controls that will provide for the security and accountability of the resources entrusted to them. Such controls include, but are not limited to, ensuring that: (1) incompatible duties are properly separated; (2) financial transactions are properly authorized and approved; (3) reports of financial activity are periodically reviewed for completeness and accuracy; (4) official personnel actions (i.e., appointments, terminations, promotions) and employee time and leave is properly authorized and approved; (5) assets are physically secured; (6) computer passwords are protected and not shared; (7) confidential and sensitive information is protected from unauthorized access; and (8) employees are effectively supervised. In addition, supervisors shall be cognizant of the risks and exposures inherent in their area of responsibility, take appropriate steps to help mitigate those risks, and be aware of the related symptoms of fraudulent, unethical, and other dishonest actions.

Employees shall be alert to the possibilities of fraud and any indication that unethical or dishonest activity is taking place. Any CCOC employee who has knowledge of such activity shall immediately notify their supervisor. The supervisor shall then notify the Executive Director or General Counsel. If the behavior appears to be criminal, then the Executive Director or General Counsel will notify the Florida Department of Law Enforcement and the State Attorney’s Office. If the employee has reason to believe that their supervisor may be involved, the employee shall immediately notify the Executive Director or General Counsel. In all cases, neither the employee, nor the supervisor shall investigate the suspected activity or discuss the matter with anyone other than the person or office to whom the activity was reported. Employees who knowingly make false allegations may be subject to disciplinary action up to and including dismissal. Allegations that are investigated and deemed unsubstantiated are not necessarily indicative of false allegations.

**INVESTIGATION**

Upon reviewing allegations of fraudulent, unethical, or dishonest acts, if the Executive Director determines an investigation is warranted, he/she shall appoint a qualified individual or entity to investigate the reported activity after consulting with the General Counsel. In those instances where the investigation by the Executive DirectorAppointee indicates potential criminal activity, the investigation shall immediately be turned over to the Florida Department of Law Enforcement and the State Attorney’s Office.

During the investigation, the Constitutional rights of all persons are to be observed. The accused will be afforded the opportunity to respond to the allegations or matters being investigated. The rights of the accused will be safeguarded throughout the investigation.

Pursuant to this policy, all employees are to cooperate fully with those performing an investigation. An employee who does not fully cooperate with an authorized investigation may be disciplined, up to and including termination of employment. An employee may be required to answer any questions that are within the scope of the employee's employment, whether such questions are asked in an investigation conducted by the Executive Director Appointee or Human Resources.

The investigation shall be completed expeditiously and in accordance with established procedures. The results of the investigation conducted by the Executive Director Appointee shall be communicated, either orally or in writing, to the Executive Director.

Allegations or matters of conduct deemed outside the scope of this policy, such as supervisory or personnel-related issues, may be referred to the respective area of management or the Human Resources Section for review and appropriate action.

**Actions**

Employees determined to have participated in fraudulent, unethical, or dishonest acts will be subject to disciplinary action in accordance with personnel policies and rules. Criminal, civil, and/or other administrative actions may also be taken against employees who are found to have participated in unlawful acts. Criminal action falls within the sole purview of local, state, or federal law enforcement, as well as prosecuting and judicial authorities. In those instances where disciplinary and/or other administrative action is warranted, the Human Resources Section, or other appropriate office, shall be consulted prior to taking such actions.

I have received, read, and understand the “Policy Against Fraudulent, Unethical, and Other Dishonest Acts.”

Employee Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_

Employee Name:

**NOTE: A copy of this policy will be placed in the employee’s personnel file.**