

Montague County
ANTI-FRAUD POLICY ACKNOWLEDGEMENT

I, the undersigned, hereby acknowledge receipt and understand the Anti-Fraud Policy adopted by Commissioners Court 11-25-2024.

I understand that an annual review, with Elected Official/Department Head, of this policy or any subsequent amendment will serve as awareness training.

I understand that the Anti-Fraud Policy is mine to keep.

_____ Signature

_____ Printed Name

_____ Title _____

ANTI-FRAUD POLICY.

Introduction

The Montague County Commissioners Court has established an anti-fraud policy to enforce controls and to aid in the prevention and detection of fraud, theft, waste, or abuse against the county. This policy applies to any fraud, theft, waste, or abuse or suspected fraud, theft, waste, or abuse involving an employee, elected official, department head, consultant, vendor, contractor, outside agency, or person doing business with the county or in any other relationship with the county.

Montague County does not tolerate any type of fraud, theft, waste or abuse. The county's policy is to promote consistent, legal, and ethical organizational behavior by:

- assigning responsibility for reporting fraud, theft, waste or abuse.
- providing guidelines to conduct investigations of suspected fraudulent behavior.
- requiring each employee to attend annual fraud awareness training.

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

Montague County will pursue prosecution if the results of an investigation indicate the possibility of criminal activity.

For purposes of this policy only, the term fraud or fraudulent includes theft, waste, and abuse as defined below.

Definitions

Fraud is defined as an intentional deception designed to obtain a benefit or advantage or to cause some benefit that is denied.

Waste is the loss or misuse of county resources that results from deficient practices, system controls, or decisions.

Abuse is the intentional, wrongful, or improper use of resources or misuse of rank, position, or authority that causes the loss or misuse of resources, such as tools, vehicles, computers, copy machines, etc.

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Theft is defined as the act of taking something from someone unlawfully.

Responsibility to Report Suspected Fraud

Each employee, elected official and department head is required to report any suspected fraud, theft, waste or abuse or other dishonest conduct to the Montague County District Attorney.

Elected Officials and Department Heads do not have the authority to determine the merits of a report of suspected fraud. The Montague County District Attorney makes this determination.

The identity of an employee or complainant who reports suspected fraud will be protected to the full extent allowed by law.

Suspected improprieties and/or misconduct concerning an employee's ethical conduct should be reported to Montague County District Attorney. Note that there are many instances of prohibited actions that do not rise to the level of fraud.

Guidelines for Handling a Report of Suspected Fraud, Theft, Waste, or Abuse

The reporting individual should receive the following instructions and information:

- Do not contact the suspected individual to determine facts or demand restitution.
- Allow the Montague County District Attorney to conduct the investigation. Do not further investigate the allegations.
- Observe strict confidentiality. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Montague County District Attorney.
- Retaliation will not be tolerated. The county will not tolerate any form of retaliation against individuals providing information concerning fraud or suspected fraud.
- Every effort will be made to protect the rights and the reputations of everyone involved, including the individual who in good faith alleges perceived misconduct as well as the alleged violator(s).

The identity of an employee or other individual who reports a suspected act of fraud will be **protected as provided by this policy.**

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Responsibility of Montague County District Attorney

On receiving a report of suspected fraud, the Montague County District Attorney shall document the contact and conduct a preliminary investigation to determine the credibility of the report. If the report is credible, the Montague County District Attorney shall follow the investigation guidelines provided in this policy.

The Montague County District Attorney shall make every effort to protect the rights and the reputations of everyone involved in a report of suspected fraud, including the individual who in good faith alleges perceived misconduct, as well as the alleged violator(s). The Montague County District Attorney also shall make every effort to protect the identity of a person who in good faith reported the suspected fraud. However, disciplinary action may be taken as provided by this policy if a report is made in bad faith.

On determining whether a report is not credible or is not a report of fraud, the Montague County District Attorney shall document this determination. The Montague County District Attorney's documentation shall include support for the determination.

The Montague County District Attorney is responsible for reporting confirmed fraud to the retained outside Auditor.

The Montague County District Attorney is responsible for the administration, revision, interpretation, and application of this policy.

Guidelines for the Investigation of Suspected Fraud

The Montague County District Attorney is responsible for the full investigation and documentation of suspected fraud.

The Montague County District Attorney has primary responsibility for the investigation of reported wrongdoing and all suspected fraud and for coordinating investigative activities. Each employee involved in an investigation of suspected fraud shall keep the content of the investigation strictly confidential to the full extent provided by law. Investigational results shall not be disclosed or discussed with anyone other than those who have a legitimate need to know.

Any required investigative activity shall be conducted without regard to the suspected wrongdoer's length of service, position/title, relationship to the county, or any other perceived mitigating circumstance.

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The Montague County District Attorney shall maintain appropriate documentation regarding incidents of fraud. The Montague County District Attorney shall develop and maintain guidelines for access to and security of this documentation.

If an investigation substantiates fraudulent activities, the Montague County District Attorney will provide information to the Montague County Commissioners Court and the appropriate elected official and/or department head. Any information provided shall be consistent with investigation protocol, confidentiality concerns and criminal procedure.

Any inquiries from the suspected individual, his or her attorney/representative, or any other inquirer shall be directed to the Montague County District Attorney.

Disciplinary Action

Failure to comply with any part of this policy is grounds for disciplinary action, including immediate termination.

An employee who:

- has engaged in any form of fraud, theft, waste, or abuse.
- suspects or discovers fraudulent activity and fails to report his or her suspicions as required by this policy or
- intentionally reports false or misleading information

is subject to disciplinary action, including termination.

Fraud Awareness Training

Each employee is required to attend at least one session of Fraud Awareness Training during each fiscal year. After attending the training, the employee must sign a form indicating that they have attended the training and understood its content.