Fraud Prevention & Reporting

It is critical to the mission of the Clerk & Comptroller to prevent fraud and foster an environment where internal controls are established and improved to aid in the detection and prevention of fraudulent activities. All employees of the Clerk's Office are responsible for enforcing this policy and making all reasonable efforts to detect and prevent fraud in Clerk operations.

“Fraud” includes any wrongful or dishonest act to include:

- forgery or alteration of any document
- misappropriation of funds or supplies
- improper handling or reporting of money or financial transaction
- misrepresentation of information on documents
- Abuse of time such as unauthorized time away from work or conducting personal business while working
- Theft, destruction or intentional removal of records or assets
- Accepting or seeking anything of material value from vendors or persons providing services or materials to the Clerk's Office for personal benefit
- Authorizing or receiving payments for goods not received or services not performed
- Any claim for reimbursement of expenses that were not made for the exclusive benefit of the office
- Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes.
- Misuse of Clerk owned computer software or hardware

Reporting Fraud

Any employee of the Clerk & Comptroller that suspects, has knowledge of, or has been notified of fraudulent activity has an affirmative duty to report that information. The reporting of fraud may be in person, by telephone, e-mail or in writing via inter-office mail marked “confidential”. The name or identity of any individual who discloses in good faith will be protected by Florida Statute 112.3188. Although an individual reporting fraudulent activity may remain anonymous, anonymous reporting is discouraged because it is more difficult to obtain corroborating information.

Fraudulent activity may be reported to any member of the management team or an internal auditor. Employees are encouraged to use the avenue with which they feel most comfortable. Any internal auditor or member of the management team receiving information related to fraud shall immediately notify the Clerk and complete a Fraud, Waste and Abuse Reporting Form. The Audit Services Department regularly reviews the forms and determines, with the Clerk, which reports
require an investigation. No investigation of the reported fraud will be conducted without consultation with the Clerk. Great care should be taken in dealing with suspected dishonest or fraudulent activities to avoid improper accusations, alerting suspects that an investigation is underway or treating employees inequitably or unfairly.

All employees will cooperate with the detection, investigation, reporting and potential prosecution of conduct covered by this policy.

Employees are subject to disciplinary action up to and including termination and/or criminal prosecution as a result of participation in or commission of any fraudulent act, or for the false reporting or concealment of fraud. The reporting of fraud is an affirmative duty which means if you are aware of the fraud and fail to report it you are subject to discipline up to and including termination.

**Protections for Employees Who Report Fraud and Abuse**

Retaliation or retribution will not be tolerated against any employee who in good faith reports or discloses fraudulent activity. In addition, Florida Statute 112.3187, also known as the “Whistleblower Act”, specifically prohibits retaliatory action against any employee who reports fraud.