

TOWN FRAUD REPORTING POLICY

TOWN OF SPRING GREEN, WISCONSIN

The Town of Spring Green recognizes the importance of protecting the organization, its taxpayers, its employees, and its assets against financial risks, operational breaches, and unethical activities. As Town officers, officials and employees we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The Town 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 Town officers, officials, and employees. Additionally, this policy covers all vendors, customers, and employees to the extent that any Town resources are involved or impacted.

Definition of Fraud and Corruption:

Fraud is defined as an intentional deception, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity. Examples of fraud include, but are not limited to, as follows:

- Falsification of expenses and invoices;
- Theft of cash or fixed assets;
- Alteration or falsification of records;
- Failure to account for monies collected;
- Knowingly providing false information on job applications;
- Knowingly providing false information in requests for funding;
- Use of Town property, resources, or authority for personal gain or other non-Town related purpose, except as authorized by the Town;

Corruption is defined as the offering, giving, soliciting or accepting of an inducement or reward that may improperly influence the action of a person or entity. Some examples of corruption include: bribery, conspiracy, and extortion.

Reporting Fraud or Corruption:

Allegations and concerns about fraudulent or corrupt activity may come from various sources including employees, vendors, members of the public, results of internal or external audit reviews, or from any other interested parties.

All employees, officers, and officials have a duty to report concerns they have or information provided to them about the possible fraudulent or corrupt activity of any officer, official, employee, vendor or any other party with any association with the Town. Any person who has a reasonable basis for believing fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately.

Concerns should be reported to any of the following:

- Town Chair
- Town Supervisor
- Town Clerk
- Town's Attorney

Retaliation and retribution will not be tolerated against any employee, officer, or official who reports suspected fraudulent or corrupt activities. However, if a complainant is determined to have acted maliciously or with deceit, the complainant will be subject to disciplinary action.

Anyone reporting a concern of fraudulent or corrupt activity must be acting in good faith and have reasonable grounds for believing the information indicating wrongful conduct.

All reports will be taken seriously and will be investigated by a third party professional and/or the Town's Attorney who will be appointed by the Town Chair, or the Town Clerk when necessary. To the extent necessary; the Town will notify and fully cooperate with the appropriate law enforcement agency.

Any investigation resulting in the finding of fraud or corruption will be referred to the Town Board for action.

Offenders at all levels of the Town will be treated equally regardless of their position or years of service in the Town. Determinations will be made based on a finding of facts in each case, actual or potential damages to the Town, cooperation by the offender, and legal requirements.

Depending on the seriousness of the offense and the facts of each individual case, action against the offender can range from written reprimand and probationary period to legal action, civil or criminal. In all cases involving monetary loss to the Town, the Town will pursue the recovery of losses.