



ADAMS COUNTY CONTROLLER

111 Baltimore Street, Suite 3,
Gettysburg, PA 17325
717-337-9805

ADAMS COUNTY FRAUD HOTLINE POLICY

New: May 5, 2020

OBJECTIVE

The Controller has established this policy to help enforce adherence to, and compliance with, Adams County fiscal policies and to aid in the prevention, deterrence and detection of fraud and fiscal waste in Adams County government.

SCOPE

This policy governs tips regarding fiscal fraud and fiscal waste formally reported to the Controller's Office and through the Controller's hotline established for this purpose.

Fiscal fraud and fiscal waste issues that come to the attention of Controller's Office employees directly in the normal course of their work are also subject to this policy.

GENERAL POLICIES

- The Controller will ensure that various means of reporting fiscal fraud and fiscal waste are made available to County employees and members of the public, including means by which a tip may be submitted confidentially. It is to be noted, however, that anonymous tips and the lack of ability to follow up with the person submitting the tip may hinder an investigation and action.
- The Controller's Office will periodically promote awareness of the County's Fraud Hotline among County employees, those doing business with the County, those receiving County services and grants, and the general public.
- Allegations received by the Controller's Office, regardless of the means by which they were received, shall be reported to the Controller, Deputy Controller, and Senior Accountant – Audit, who shall jointly determine the disposition of each allegation.
- The decision to investigate will be based upon whether sufficient credible information was provided or is readily available to both warrant and allow for an investigation.
- The investigation will be accomplished under the audit authority of the Controller's Office. Pennsylvania County Code authorizes the Controller to perform audits and investigations at the County level and, where appropriate, to issue subpoenas for records and testimony, as may be useful or necessary to support such audit or investigation.

- If a tip contains sufficient, credible information that indicates an immediate risk of theft, loss of cash or other County assets, the Controller will inform the Board of Commissioners, the Court, District Attorney, or other Elected Official, as appropriate, to initiate actions to prevent or reduce further losses.
- Absent a risk of immediate risk of theft, loss of cash or other County assets, whenever an investigation reaches the point where it is determined that fraud may exist, the Controller will bring the investigation to the attention of the District Attorney. The District Attorney will determine the further course of the investigation and the continuing role, if any, of the Controller's Office
- Absent fraudulent activity, if it is determined during an investigation that the fiscal policies, procedures or internal controls of the County were circumvented or compromised, the results of the investigation shall be brought to the attention of the Board of Commissioners, the Court, or other Elected official, as appropriate.
- Tips received that are determined not to be germane to County fiscal operations, as sometimes occurs with hotlines, shall be referred without investigation to the appropriate authoritative body (e.g. District Attorney, Drug Task Force, local municipality, Commonwealth Agency, etc.)
- Any tips received that do not contain sufficient, credible information for the Controller Office to investigate, but which could have either a positive or negative impact upon the fiscal policies, procedures, or internal controls of the County, shall be forwarded to the Board of Commissioners or other Elected Official as is appropriate, for review.
- Notices or advertisements promoting the Fraud Hotline will endeavor to clarify that the Fraud Hotline is for fiscal matters related to Adams County Government and to provide notice that law enforcement, medical, child safety and other emergency matters should be reported in accordance with established protocols, e.g. 911, Childline, Adams County Drug Taskforce, etc.
- The Controller shall maintain a log of Fraud Hotline tips and dispositions. Neither the complaints, the log, nor any investigations shall be published but rather are intended to remain within applicable exceptions for public records, Section 708 (16) and (17) of the Right to Know Law, Act 3 of 2008.
- The Controller's Office may contact the person submitting a tip for additional information if contact information is provided but shall not provide updates or status of any investigation.

Approved:

A handwritten signature in blue ink, appearing to be 'J. Chalk', is written over a faint circular stamp.

###