

Title of Manual: Mid-South Substance Abuse Commission Policy and Procedures			Page 1 of 2	
			History	
Policy Number: F009	Subject/Title: Anti-Fraud Policy		Last Approved:	New
			Last Reviewed:	6/2010
Issued By: Executive Director	Approved By: Board of Directors Date: 08/23/2010	Scope: Administration	Effective:	08/23/2010

1. POLICY

Mid-South is committed to making sure that the opportunity for fraud, theft, and corruption is reduced to the lowest possible risk.

2. PURPOSE

The purpose of this policy is to state that all employees will be held accountable to act within Mid-South's Personnel Policies (revised 10/2007) addressing a code of conduct, Conflict of Interest Policy A002, and have knowledge of the Whistle-Blowing Policy A015. These policies have been designed and implemented to ensure a culture and environment that promotes honesty and ethical behavior. Therefore, unethical and dishonest behavior will not be tolerated. This policy will serve to advise and guide the employees and Board members on Mid-South's approach to these serious issues.

3. PROCEDURES

- 3.1. The Executive Director is responsible for assuring that suitable levels of internal checks and balances are included in work procedures, particularly financial, and that these procedures are written and available. In addition, Mid-South's Personnel Policies articulate expectations relative to confidentiality, conflict of interest, harassment, and other areas of conduct.
- 3.2. The Finance Manager is responsible for disbursement of funds and shall submit to the Board (via the Treasurer's report) reporting of the cost of goods or services, the date of the payment, and the department levels serviced by the payment.
- 3.3. Employees play a vital role in dealing with fraud, theft, and corruption. Mid-South encourages employees to report any suspected fraud, theft, and corruption. The Whistle-Blowing Policy (A015) is intended to encourage and enable employees or others to raise serious concerns. Any person who has reason to suspect fraud, theft, or corruption may obtain a Fraud, Theft, and Corruption Disclosure Form (Form A100) from the electronic Whistle-Blowing Policy located on Mid-South's web site to complete. All information will be dealt with fairly and confidentially, and Mid-South will make every effort to protect the identity of the person(s) providing the information. The response to any report of fraud, theft, or corruption will be effective and organized.
- 3.4. Mid-South will deal firmly and quickly with anyone who is responsible for fraud, theft, or corruption. The Executive Director in consultation with the Executive Committee or Audit Committee, as appropriate, will decide on the type and course of the investigation. This will include referring matters to the police if criminal activity is suspected.
- 3.5. Mid-South will prosecute and/or carry out disciplinary action up to and including termination of employment.
- 3.6. The investigative process should not be misused, and therefore, any abuse, such as raising unfounded malicious allegations, will be addressed as a separate disciplinary matter.
- 3.7. The key to a successful Anti-Fraud Policy is training and awareness. It is expected that employees read, understand, and comply with the policy manual and any procedures that apply to

Title of Manual: Mid-South Substance Abuse Commission Policy and Procedures			Page 2 of 2	
			History	
Policy Number: F009	Subject/Title: Anti-Fraud Policy		Last Approved:	New
			Last Reviewed:	6/2010
Issued By: Executive Director	Approved By: Board of Directors	Scope: Administration	Effective:	08/23/2010
	Date: 08/23/2010			

them. Disregard for these policies and procedures may lead to formal disciplinary action, up to and including termination of employment. Mid-South will provide training for employees and Board members who are involved in and/or manage internal control systems (particularly financial procedures) to assure that their responsibilities are regularly reviewed and reinforced.

References:

Personnel Policies

A002-Conflict of Interest Policy

A015-Whistle-Blowers Policy