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## Fraud Policy

### Statement of Policy

The City of Syracuse strives to conduct its business and activities with the utmost integrity and in strict compliance with all federal, state and local laws as well as the City's Code of Ethics. Therefore, it is imperative that any known or suspected fraudulent activity be promptly reported under the procedures of this Policy.

### Scope of Policy

This Policy applies to any fraud, suspected fraud and/or unethical behavior involving City officials, employees, consultants, vendors, contractors and/or outside agencies doing business with the City of Syracuse.

Allegations relating to complaints of discrimination, harassment, sexual harassment, workplace safety, common personnel activities (i.e., processing grievances, hiring, promotion, firing and other discipline) and/or labor contract violations are not covered by this Policy and should be pursued through other respective policies and procedures or through the appropriate steps in a labor contract.

### Definitions

Fraud and unethical conduct include, but are not limited to:

- Embezzlement, misappropriation or other financial misconduct;
- Forgery or alteration of documents (checks, timesheets, contractor agreements, purchase orders, other financial documents, electronic files);
- Improprieties in the handling or reporting of money or financial transactions;
- Misappropriation of funds, supplies, inventory or any other asset (including furniture, fixtures or equipment);
- Authorizing or receiving payment for goods not received or services not performed;
- Authorizing or receiving payments for hours not worked;
- Authorizing or receiving time accruals such as vacation time, compensatory time, personal time, sick leave or any other type of bonus time that are not legitimately due, earned or granted pursuant to a labor contract or City policy;
- Soliciting and/or receiving any gift or reward for illegal activity or for the purpose of influencing a City officer and/or employee in the performance of his/her official duties; and/or
- Conflict of interest between a city official's or an employee's duties with the City and any outside interest.

## Obligations

All employees of the City of Syracuse are obliged to immediately report any actual, potential or suspected fraudulent activities or violations of the Code of Ethics.

All supervisory personnel are responsible for monitoring personnel under their supervision to ensure that they are acting ethically and in a non-fraudulent manner.

The City will investigate any suspected acts of fraud, misappropriation or other similar misconduct. An objective and impartial investigation will be conducted regardless of the position, title, length of service or relationship with the City of any party who might be or becomes involved in or becomes/is the subject of such investigation which may include law enforcement personnel.

## Reporting Procedure

All employees of the City of Syracuse are encouraged to promptly report through proper channels any actual, potential or suspected fraudulent activities and/or violation of the Code of Ethics. Employees who knowingly make false allegations will however be subject to disciplinary action, up to and including discharge.

1. Any employee who has a good faith concern that fraudulent activity or unethical conduct has occurred or is about to occur, should first raise that concern through any of the following reporting channels:
  - the employee's immediate supervisor;
  - the employee's department head;
  - the Commissioner of Finance;
  - the Director of Personnel and Labor Relations; and/or
  - a senior-level manager (i.e., the Director of Administration, the Director of Operations and/or the Corporation Counsel).

In many cases, it will be most effective for an employee to initially discuss concerns with his/her supervisor within the department. If an employee prefers not to, or is unable to, the employee may report the matter to one of the other aforementioned managers.

The identity of the reporting employee will be kept confidential to the fullest extent possible under the law, unless the reporting employee provides written authorization for disclosure.

2. The City representative receiving the complaint or concern from the reporting employee shall cause an investigation of same to be initiated, and shall advise and seek direction from his/her supervisor(s) as appropriate. At the conclusion of the investigation the original complaining employee will be advised of the outcome thereof.

### **Non-Retaliation Policy**

1. Under no circumstances shall the good faith reporting of any information concerning allegations of fraudulent activities serve as a basis for acts of retaliation or reprisal (in any form) by the City against any reporting employee.
2. Any substantiated cases of retaliation, retribution and/or harassment against such persons will be reported to the Director of Personnel & Labor Relations or his/her designee who will determine the appropriate corrective action.
3. Harassment, in any form, is always a prohibited personnel action.
4. The City of Syracuse, its administrators, managers, and officials will take all appropriate and reasonable steps to protect any employee or other person providing information from retaliation, in any form, as a result of such action.
5. Notwithstanding the above, any employee who knowingly makes false allegations under this policy will be subject to disciplinary action, up to and including discharge.
6. This Non-Retaliation Policy is not to be construed as amnesty for a reporting or complaining employee who is found to be involved in or part of the fraudulent activities which were reported. Such employee will be subject to normal disciplinary actions and the Non-Retaliation Policy will not apply thereto.

July 26, 2006