

ORLAND CEMETERY DISTRICT
FRAUD PREVENTION POLICY

In an effort, to provide a just and accurate accounting of all financial transactions, Management and personnel of the Orland Cemetery District will adhere to the following procedures for fraud prevention.

- A. No cash or credit cards will be accepted as payment for goods and services provided by the Orland Cemetery District. Cashiers' check, Personal check or Money Orders are acceptable forms of payment.
- B. All Warrants for payments, affixed with the appropriate back-up documentation for the transactions will be audited and signed by the Orland Cemetery District Trustees at each monthly meeting before being presented to the Glenn County Department of Finance for processing. Those warrants authorized by a Resolution of the Board of Trustees of the Orland Cemetery District, to be signed only by the Manager, will be audited and signed by the Trustees at the next regular meeting following the Warrants' deposit with the Glenn County Department of Finance.
- C. All deposits will be made using the approved Glenn County Department of Finance Deposit Permit. Each Deposit Permit will show a detailed break-down of each of the account numbers for which the monies are to be deposited into and a signature of the person making the deposit. All payment instruments received by the District will be endorsed with the appropriate ink stamp and shall have a corresponding County of Glenn Receipt showing in detail a break-down of date, check or Money order number received as payment, all expenses included, name of person for corresponding transaction and the grave location relevant to the transaction as well as the signature of the District official accepting/recording payment.
- D. All Deposit Permits will be affixed with the corresponding QuickBooks Receipt for that deposit and will be placed into the binder appropriate for the fiscal year in which the transaction was made. These Deposit Permits will have the appropriate deposit number from the Glenn County Department of Finance office copies of receipts stay in booklet and stored as well.

FRAUD POLICY

The Orland Cemetery District fraud policy has been created to help the development of controls that will aid in the detection and prevention of fraud against the Orland Cemetery District. It is the intention of the Orland Cemetery District's Board of Trustees, to ensure appropriate organization by giving guidelines and procedures as well as establishing responsibility for the development of controls and conduct of investigations.

This policy applies to any misuse or suspected misuse, by employees or Trustees, consultants, contractors, vendors or any outside parties doing business with employees of such agencies, and/or any other parties with a business relationship with the Orland Cemetery District. Any investigations into the conduct of parties involved will be done without regard to the suspected wrongdoer's length of service, title, position, or relationship to the Orland Cemetery District.

It is the responsibility of the Management of the Orland Cemetery District to detect and prevent fraud, misappropriations or any other irregularities. Fraud is defined as the intentional, false representation, or concealment of a material fact for purposes of inducing another act upon it to his or, her injury. Every member of the management team will be acquainted with the types of improper occurrences that may take place in their respective areas of responsibility and should be vigilant to detect any indication of improper actions.

Any irregularities that may be discovered must be reported immediately to the Chairperson of the Orland Cemetery District Board of Trustees, who will then co-ordinate any investigation with the Auditor and/or Law Enforcement Authorities.

The terms defalcation, misappropriation, and other fiscal irregularities refer to but are not limited to;

- Any dishonest or fraudulent act.
- Misappropriation of funds, securities, supplies or other assets.
- Improper use or mishandling or reporting of money or financial transactions.
- Profiteering as a result, of private trans-actions or Cemetery Services.
- Accepting or asking for anything of material worth from vendors, contractors, or persons doing business or providing services to the Orland Cemetery District.
- Destruction, disposal or removal and/or otherwise inappropriate use of records, equipment, or supplies belonging to the Orland Cemetery District.
- Anything of a similar or related irregularity.

Improper use or irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by Orland Cemetery District Board of Trustees and any Law enforcement if deemed necessary.

The Orland Cemetery District has primary responsibility for any investigations of suspected fraud or abuse as outlined in policy. If an investigation has determined that activity of a fraudulent nature has in fact occurred, the Orland Cemetery District Board of Trustees will issue reports to the necessary authorities.

Any decision to prosecute or refer any results of any internal investigation with the appropriate Law Enforcement authorities for further action will be done with the aid of legal counsel as will final disposition of each case.

The Orland Cemetery District Board of Trustees will treat all information received as confidential. Any employee who suspects dishonest or fraudulent activity will notify the Chairperson of the Board of Trustees immediately and should not attempt to do any investigation on their own regarding any suspected acts of fraud or impropriety.

Any information or results of investigations will not be discussed or disclosed to anyone other than those who have the proper authority and need to know. This is essential to protecting the good name and reputation of person(s) suspected of and then found innocent of any wrongful, improper or fraudulent acts, as well as to protect the Orland Cemetery District from any possible civil litigation or liability.

Members of the Investigation committee will have;

- Unrestricted access to all Orland Cemetery District records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets and other storage facilities, electronic or otherwise on the premises without prior knowledge or permission of any person who might use or have access or custody of any such information or storage facilities when it is within the scope of their investigation.

Extreme care must be exercised during the investigation process of any improper or irregular activities so as to avoid any mistaken or false accusations or alerting suspected persons that an investigation is ongoing.

Any employee who undercovers or suspects fraudulent activity will contact the Chairperson of the Board of Trustees immediately. The employee or other complainant may remain anonymous.

Any, and all questions regarding the activity in question from the suspected individual, their legal counsel or representative, or any persons inquiring about the incident should be directed to the Chairperson of the Board of Trustees or the legal counsel retained by the Orland Cemetery District. There will be no information regarding the status of any investigation given out. Anyone asked about such an investigation should reply” *I am not at liberty to discuss the matter.*”

No mention or reference should be made to, “the allegation(s)”, “the crime”, “the fraud”, “the forgery”, the “misappropriation” or any reference of specificity.

The individual(s) reporting about the discovery(s) should be advised of the following:

- Do not contact the suspected individual in any effort to determine facts or arrange or demand restitution.
- Do not discuss the facts of the case, suspicions, or allegations with anyone, unless specifically directed to do so by legal counsel.

If the result of an investigation determines that termination of employment is a recommendation for the individual involved, the recommendation will be reviewed by legal counsel before moving forward with the termination process. The decision to terminate the employment of the individual(s) involved, is to be made by the management of that employee. Should a determination of termination decision be inappropriate for the facts established, the final determination authority lies with the Orland Cemetery Districts Board of Trustees.

The Orland Cemetery District Manager, at the direction and under the control of the Board of Trustees will be responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed on a regular basis and revised as needed.

Policy adopted on: _____

Vote:

Ayes: ()

Nays: ()

Abstain: ()

Staci Buttermore, Secretary
Orland Cemetery District

Rick Beale, Chairman
Orland Cemetery District