

FRAUD POLICY

Policy Statement

It is the policy of the Authority as set forth in Section 406 Code of Ethics to foster and maintain a high degree of moral conduct and public confidence. In accordance with that policy, no fraudulent activities will be tolerated. This includes activities between employees and Authority customers or the general public which involves unethical or fraudulent behavior or even activities that may have the appearance of impropriety. The Authority's policies regarding fraudulent activities and reporting of such activities will be annually posted at Authority facilities and distributed with employee paychecks.

The Oneida-Herkimer Solid Waste Authority Code of Ethics requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Authority, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

As part of our ethical responsibility, violation of laws and regulations by employees in the course of their employment for the Authority should be reported to the immediate supervisor, comptroller, director or officer. Violations of laws and regulations may include, but certainly not be limited to, fraud, dishonesty, theft, cheating and misuse of information, property or equipment.

Definition

- **Fraud** - Fraud is the intentional act by an individual or a group of individuals (referred to as collusion) to deceive another by false acts, suggestions or suppression of the truth. It includes all surprises, tricks or dissembling and any unfair way which another individual or the organization is cheated.

Fraud may take the form of misuse or misappropriation of company assets including embezzlement, theft, stealing or the misuse of information for personal benefit. Fraud may also include causing the company to pay for goods or services not received (or pay inflated prices for goods received.)

Standards of Conduct

- **Employee Responsibility** – An Authority Employee is responsible to avoid engaging in any fraudulent activity or activities which may appear unethical or fraudulent. It is also the responsibility of each Authority employee to report such suspected activity or activities.
- **Procedure for Reporting Suspected Fraud** – An employee can report any suspected fraud or unethical behavior to his or her immediate Supervisor at anytime. If an employee would feel more comfortable anonymously reporting the instance, employees are encouraged to write a description of the activity with enough details for management to proceed with an investigation. The anonymous note can be discretely left with an immediate supervisor or HR Coordinator. If an immediate supervisor is involved in the suspected actions, the employee can report such action directly to the Deputy Executive Director, Executive Director or Chairman of the Authority Board.
- **Procedure for Investigating Suspected Fraud** – All reports of suspected fraudulent or unethical behavior will be forwarded directly to the Executive Director or Chairman of the Authority Board who will have an investigation performed which gathers all the facts and may include observation of suspected activity to determine whether activity is in fact a violation of Authority policy.

If the reported activity is a violation, then appropriate disciplinary action will be taken in accordance with section 404 and 406 of the Employee Handbook.