





NORTHERN WAKE FIRE DEPARTMENT

STANDARD OPERATING PROCEDURES

TITLE: Anti-Fraud, Corruption and Malpractice	SECTION/TOPIC: GENERAL ADMINISTRATION
NUMBER: 100-4	ISSUE DATE: 7/1/17
REVISION DATES:	APPROVED BY: Gary Vickerson  <hr/> PRESIDENT – BOARD OF DIRECTORS Tim Pope  <hr/> FIRE CHIEF

I. PURPOSE

- A. The purpose of this Standard Operating Procedure is to protect the organization from the threat of fraud and/or corruption.

II. SCOPE

- A. This Standard Operating Procedure applies to all Northern Wake Fire Department personnel and associated organizations, contractors, suppliers and/or partners.

III. PROCEDURE

- A. This procedure applies to actual fraud and/or corruption, as well as any matter that may be construed as attempted fraud and/or corruption such as:
1. Theft of inventory;
 2. False invoicing or settlement of contracts;
 3. False work expenses;
 4. Unauthorized adjustments to related parties;
 5. Improper use of sensitive information;
 6. False accounting or misleading disclosure;
 7. Deliberate misuse of credit cards
- B. The organization expects all members, employees, consultants, contractors, suppliers and/or partnering organizations, to act honestly and with integrity; and to safeguard the public resources, for which they are responsible; and to provide any help, information and support necessary to deal firmly with the possibility of fraud and/or corruption.

- C. The organization will not tolerate any level of fraud and/or corruption; consequently, any case will be thoroughly investigated and dealt with appropriately.
- D. The organization is committed to ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk.
- E. The organization promotes an anti-fraud culture through the following:
 - 1. The Corporate Board and Management has a zero tolerance regarding fraud;
 - 2. All allegations of fraud will be thoroughly investigated;
 - 3. All cases will be handled consistently without regard to position held or length of service;
 - 4. Consideration will always be given on whether there have been failures in supervision.

IV. REPORTING SUSPECTED FRAUD, CORRUPTION OR OTHER MALPRACTICE

- A. The organization requires all members to act honestly and with integrity at all times in order to safeguard the public resources for which they are responsible.
- B. All members are required to participate actively in protecting public money and resources.
- C. All personnel are encouraged and expected to raise any concerns that they may have regarding fraud, corruption or other malpractice without fear of recrimination.
- D. Any concerns of fraud, corruption or other malpractice will be treated in strictest confidence and will be properly investigated.
- E. Members may bring their concerns to their direct supervisor or any one of the following members:
 - 1. Fire Chief
 - 2. Deputy Fire Chiefs
 - 3. Assistant Fire Chiefs
 - 4. Battalion Fire Chiefs
 - 5. Line Officers
 - 6. Corporate Director
- F. Members of the general public are also encouraged to report any concerns regarding fraud, corruption or other malpractice.

V. ACTIONS FOLLOWING AN ALLEGATION OF FRAUD, CORRUPTION OR OTHER MALPRACTICE

- A. Any Officer who receives a report of suspected fraud and/or corruption will report it immediately to the Fire Chief, who will bring the matter to the attention of the Corporate Board.
- B. The Fire Chief will immediately begin an internal investigation while ensuring that:
 - 1. All information is adequately recorded;
 - 2. All information is sound and adequately supported;
 - 3. All findings are adequately reported to the Corporate Board.
- C. The Corporate Board of Directors will:
 - 1. Deal swiftly, fairly and firmly with those who have offended against the organization;
 - 2. Implement disciplinary procedures as appropriate;
 - 3. Correct any weaknesses that are discovered in internal controls.
- D. The reporting and investigation process into fraud and corruption must not be misused and any abuse, such as raising unfounded or malicious allegations, will be dealt with as a disciplinary matter.

VI. PREVENTION OF FRAUD, CORRUPTION AND OTHER MALPRACTICES

- A. The organization operates within a framework of guidelines, codes of conduct, and proper systems and procedures, all which are designed to prevent fraud and/or corruption.
- B. The organization actively promotes a culture of openness and honesty in all of its dealing.
- C. All current and future members of the organization will be provided a copy of this procedure.
- D. The organization has multiple layers of management in place to assist in the prevention of fraud, corruption and malpractices.
- E. The organization uses systems and procedures which incorporate efficient and effective internal controls, including the adequate separation of duties.
- F. The existence and effectiveness of these internal controls are independently monitored by the Corporate Board.
- G. A breach in this procedure will be taken seriously and may include termination of employment or membership.