

**(Agency Name/Letterhead)**

**Fraud, Waste and Abuse Policy and Procedures**

(Agency Name) is a nonprofit organization, which is partially funded by public, charitable contributions and by taxpayer-funded grants received from the federal government, channeled through the Tennessee Department of Substance Abuse Services. It is the policy and intent of (Agency Name) that all funds received are to be handled in ethical ways, only for the purposes described in the organization's charter, in its mission statement, and as directed by its Board of Directors. Further, those policies and organization procedures support and restrict the use of all funds received from donations and government entities to use as intended by the granting entity.

It is the firm policy of (Agency Name) that any reported instance or suspicion of fraud, waste or abuse of (Agency Name) resources of any kind will be fully investigated by organization representatives. Any client, staff member, donor, or other party who knows of or suspects such fraud, waste, or abuse is encouraged to report those instances to the appropriate authority within the organization.

If the fraud, waste, or abuse is suspected of any staff person other than the executive director, the report should be made in confidence to the executive director. If the executive director is suspected of such inappropriate actions, the report should be made to the president of (Agency Name) Board of Directors. If the reporting person believes that appropriate investigation and response has not been effected by the organization after a reasonable period, after the report is made, he or she is encouraged to report their suspicions or knowledge to the Tennessee Comptroller of the Treasury via its hotline as described below.

Any persons who may be accused of wrongdoing within the organization shall be given full opportunity to be presented with the accusations, and to respond fully, including presentation of evidence, information, or facts that may contradict any allegations against them.

Since October 1983, the Comptroller of the Treasury has provided a toll-free hotline for reporting fraud, waste, and abuse of government funds and property. Periodicals throughout Tennessee publish information to alert citizens to the hotline and to encourage them to report wasteful, inefficient, or fraudulent activities. In addition, all state agencies, as well as those agencies receiving community grant funds, are required to call attention to the hotline by displaying in a prominent place signs with the following language:

**If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the State Comptroller's Toll-Free Hotline at 1-800-232-5454**

In January 2013, the Comptroller of the Treasury established a website for reporting fraud waste and abuse. Please click below to be directed to the online reporting website.

**Comptroller's Fraud Hotline Online Form**

<https://apps.cot.tn.gov/ANTS/Submission/Submit>

Calls and online submissions to the hotline should concern allegations of fraud, waste, and abuse. Substantive notifications, may concern a wide range of entities, including municipalities, counties and state agencies and departments. In the event of no substantive notifications, such as requests for assistance or information, the reporting party may be referred to the appropriate agency or department for assistance.

Tennessee Comptroller of the Treasury

**COMPTROLLER'S FRAUD HOTLINE  
IMPORTANT GUIDELINES**

**What we investigate**

- Illegal acts affecting state or local governments such as theft, fraud, and conflicts of interest
- Significant abuse of state or local government equipment or property
- Clear misuse of state or local government property, programs, or work time for personal gain
- Gross misconduct of state or local government officials or employees resulting in significant financial effects
- Consistent wasteful conduct by state or local government officials or employees with significant financial implications
- Kickbacks or bribes to state or local government workers or officials or to state or local government vendors

### **What we do NOT Investigate**

- Improper acts by federal officials or related to federal programs not administered by the state, such as federal income tax
  - Improper acts of private entities not contracting with state or local government entities
  - Allegations against state or local government employees or officials regarding personal matters
  - Human mistakes by state or local government employees
  - Allegations against state or local government employees
  - Allegations involving imminent risks of bodily harm (child abuse, elder abuse, etc.)
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### **What we need to begin our review:**

In order to most efficiently utilize our investigative resources, and to protect the identity and reputation of individuals incorrectly accused of committing improper acts, we do not undertake formal investigations without adequate cause. Evidence to corroborate your allegation such as documents, witnesses, and other specific and relevant information assists in determining whether there is adequate cause to warrant an investigation. Please be sure to provide:

- Specific and relevant information
- First last names of any individuals mentioned
- Contact information of any individuals mentioned
- Location or address at which the improper activity is occurring
- Documentation or other evidence, if available

Absent such information, we may conclude that an investigation is not warranted.

### **What we will do with your information:**

- Conduct an initial assessment to determine if facts are sufficient to indicate that fraud has occurred
- Open a formal investigation if sufficient evidence indicates fraud or illegal acts by state or local government officials or employees
- Review the financial implications of an allegation about significant waste or abuse of State or local government resources
- Refer criminal matters to the local District Attorney General or State Attorney General as appropriate
- Refer concerns about poor performance or inefficiencies to the appropriate government agency for resolution

“Please remember that we do not have enforcement authority, we are a reporting agency only.”

## Report Fraud Waste and Abuse

Please provide name of the entity, agency, or department involved

Please provide the names, job titles, and departments of the individuals involved

In your own words, please describe the who, what, when, where, how and nature of the fraud, waste or abuse (please provide as much detail as possible, including names and positions of those involved; nature of the fraud, waste or abuse; dates and times; amounts; records involved; how the fraud was discovered; etc)

Please provide name of the entity, agency, or department involved City/Town, School, Utility District, Not for Profit, State Agency, County, Government/Agency, Other

How were you made aware of the problem?

If you reported your concern to any other official, department, or agency, please list them here

Please explain how you think government or public funding is involved in this matter

Please identify your relationship to the organization in question Citizen, CPA, Public Official, Other

### Contact info for individual reporting

For CPAs/Public Officials - please provide your name, title, and contact information.

For Citizens - If you wish to remain anonymous, you do not have to provide contact information. However, we encourage you to provide your contact information if we have any follow-up questions that may arise during our review. The information you provide in this notification is considered confidential under Tennessee Code Annotated Section 8-4-407. However, we cannot guarantee anonymity or complete confidentiality if the Comptroller's Office has a separate legal obligation to cooperate in subsequent criminal, civil or administrative legal proceedings related to your allegation(s). The Comptroller's Office does not provide you, or anyone else, with status updates on your allegation(s). If additional information is needed from you, we will contact you.

### Please Mail To

Comptroller Of The Treasury  
Division of Investigations  
Cordell Hull Building  
425 Fifth Ave North, 3rd Floor  
Nashville TN, 37243

Policy     **51A**

(Agency) Executive Director's Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Revised 3/14/2019