



HUMAN RESOURCES

Georgia Building Authority / State Properties Commission / Georgia State Financing & Investment Commission

HR-10: Employee Theft and Dishonesty Policy (effective: 4/2009)

Policy Statement

Every employee is responsible for safeguarding and preserving the assets and resources of the State. Employees are required to report any theft, fraud, dishonesty, or suspected theft, fraud, or dishonesty or other fiscal irregularity. This policy applies to both internal fraud and external fraud involving those doing business with GBA, SPC, and GSFIC.

Applicability

This policy applies to all GBA, GSFIC, and SPC employees.

Actions Constituting Fraud

The terms *fraud*, *theft* and *fiscal irregularities* include but are not limited to the following:

- Stealing, larceny, or embezzlement
- Making or altering documents or files with the intent to defraud
- Fraudulent conversion or misappropriate use of public resources, including funds, supplies, or other property
- Misappropriation of funds, securities, supplies, or other assets
- Improper handling or reporting of financial transactions
- Profiting as a result of insider knowledge of confidential information
- Authorizing or receiving compensation for goods not received, services not performed, or hours not worked
- Payment or receipt of a bribe, kickback, or other unlawful or unauthorized payment
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the agencies.
- Exception: Gifts received in conformance with the Ethics Policy, HR-01
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment
- Any fiscal irregularity that indicates the possibility of fraud, theft, or dishonesty

Reporting Requirements

Any employee with knowledge or suspicion of fraud, theft, dishonesty or any financial irregularity must immediately report this knowledge or suspicion to the Sr. Human Resources Manager.

The reporting employee should not attempt to personally conduct investigations or interviews related to any suspected fraudulent act. The employee should not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Sr. Human Resources Manager.

Failure to report will result in discipline, up to and including termination.

Investigation Procedure

The Sr. Human Resources Manager shall have the primary responsibility for investigating all suspected fraudulent acts. Before an investigation begins, the Sr. Human Resources Manager will inform the Agency or Division Director of the allegations. The Sr. Human Resources Manager shall treat all information received as confidential.

The means of the investigation shall be determined by the Sr. Human Resources Manager in conjunction with management subject to the guidelines below:



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- The Sr. Human Resources Manager may designate investigation responsibilities to another employee.
- Available resources for investigations include management and local law enforcement. The Georgia Bureau of Investigation may be used with approval of the Division Director.
- All investigations shall be conducted as soon as possible.
- Witnesses may be interviewed in person or by telephone.
- The Sr. Human Resources Manager or the designated investigator has the right to conduct searches of any state property, including but not limited to desks, lockers, work areas, and state vehicles.
- The Sr. Human Resources Manager or the designated investigator has the authority to examine, copy, and/or remove the contents of files, computers, desks, cabinets, and other storage facilities on State property without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Director of Legal Services.

If the investigation substantiates that fraudulent activity has occurred, the Sr. Human Resources Manager, in consultation with the Director of Legal Services, will issue a report to the designated Agency or Division Director.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made by the Agency or Division Director in consultation with the Director of Legal Services.

Discipline

An employee found to have engaged in theft, fraud, or unlawful or improper use of public resources, or an employee with knowledge of such acts by another who fails to report such information, is subject to discipline, up to and including dismissal.