
*Reviewed January 12, 2022; Effective: February 26, 2020
Previous Release: May 30, 2018*

POLICY:

Harborcreek Youth Services ("HYS") has zero tolerance for the commission or concealment of acts of fraud, waste or abuse. Allegations of such acts will be investigated and pursued to their logical conclusion, including dismissal and/or legal action where warranted. All employees are responsible for reporting suspected instances of fraud, waste, and abuse in accordance with this policy.

- **"Fraud"** is defined in two basic categories; intentional misstatement of financial information and misappropriation of assets (or theft). Legally, fraud can lead to a variety of criminal charges including theft, embezzlement, and larceny; each with its own specific legal definition and required criteria - each of which can result in severe penalties and a criminal record.
- **"Waste"** means the thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of resources owned by HYS to the detriment or potential detriment to HYS. Waste also include incurring unnecessary costs because of inefficient or ineffective practices, systems or controls. "Waste" does not necessarily lead to an allegation of "fraud", but it could.
- **"Abuse"** means the excessive or improper use of something, or the use of something in a manner contrary to HYS policy; misapplication; maltreatment; extravagant or excessive use so as to abuse one's position or authority. "Abuse" does not necessarily lead to an allegation of "fraud", but it could.

Examples of fraud, waste and abuse activities include, but are not limited to:

- Theft, unauthorized removal, or willful destruction of HYS records, HYS property, or the property of other persons (to include the property of employees, residents, or visitors).
- Unauthorized use of organization employees, property, credit cards, cell phones or other resources.
- Submission of personal or fictitious employee expenses for reimbursement or fictitious or inflated vendor invoices or payroll records for payment.
- Receiving kickbacks for other unauthorized personal benefits from vendors or others.
- Misuse of authority for personal gain.
- Forgery or fraudulent alteration of any check, bank draft, statement, billing, records, purchase order, report, timesheet, or other financial document.
- Misrepresentation of information on documents (employment history, timesheets, therapy provided, leave records, travel reimbursement requests, financial records, etc.)
- Any computer-related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes.

All Policies and Procedures are updated, refined, or improved as ways are found to make them more effective. Comments and questions from any staff member are invited to accomplish this goal and are to be directed to the Chief Executive Officer.



COMPLIANCE HOTLINE

1-814-434-4667

HYS maintains an anonymous phone number dedicated to address any suspected violations of law, regulations or policy. A voice recorded message will ask you to provide specific information to ensure all concerns are reviewed quickly, confidentially and appropriately.

Reports can be made to: John Petulla/CEO or Colleen Daisley/Compliance Officer



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