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POLICY AND PROCEDURE

MISAPPROPRIATION OF FUNDS – IRREGULAR PRACTICES

2008

The Chief Executive Officer and Chief Financial Officer monitor all operations and are responsible for discerning inconsistencies, investigating situations, and enforcing corrective actions.

A. Reporting:

It is the responsibility of each employee to report immediately to her/his supervisor, who in turn reports immediately to the Chief Executive Officer, all instances of suspected misappropriation of funds and irregular practices. Examples of these practices may include, but are not limited to, travel expenses, time and attendance records, payroll, purchasing, personnel, and other business and financial matters.

B. Investigation:

It is the responsibility of the Chief Executive Officer working with the management team to investigate and to inform the Board of Directors formally of all cases of misappropriation of funds and irregular practices.

C. Recovery and reporting:

When the Chief Executive Officer is informed of a possible instance of misappropriation of funds or irregular practice, s/he will investigate each alleged practice. If the Chief Executive Officer determines that a misappropriation of funds or irregular practice has occurred, then s/he will determine whether a recovery of the agency's funds can be made, will initiate disciplinary actions as appropriate, and will take the necessary precautions to prevent a recurrence of the practice. The Chief Executive Officer will also prepare a written report formally informing the Board of Directors, and DPHHS office of grants management practice. This report will include a description of the practice, actions taken to recover the agency's funds, disciplinary actions, and/or suggested legal actions, and a description of the actions taken to prevent a recurrence of the practice.



CHIEF EXECUTIVE OFFICER

Date: 11-24-15



CHAIR, BOARD OF DIRECTORS

Date: 12-1-15

Date first adopted	12/19/2007
Date Revised/QI Board approval	12/19/2007, 05/27/2015
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