



## **POLICY**

**on**

### **Sabine County Fraud, Waste and Abuse**

#### **Purpose of Policy**

To establish the expectation that all employees are responsible for preventing, detecting, and reporting fraud, waste or abuse.

We at Sabine County are responsible for preserving the special trust placed in us by our many customers and stakeholders to properly use and protect the state's resources.

It is the policy of Sabine County to prevent fraud, waste and abuse, and, when necessary, stop continued fraud, waste and abuse by any means within our authority. It is the duty of every employee to be vigilant in identifying, and reporting suspected fraud, waste and abuse in a timely manner to the appropriate supervisor whether the suspected activity concerns another employee or an individual who conducts business with or on behalf of the agency.

Understanding, preventing, and stopping the waste or loss of the county and state resources is a central element of Sabine County philosophy and is absolutely critical to our maintaining the public's trust and ensuring the continued success of this agency.

County employees who violate this policy may be subject to disciplinary action up to and including termination.

#### **Definitions**

**Fraud-** involves obtaining something of value through willful misrepresentation. Fraud includes a false representation by words, conduct, or omission that deceives or is intended to deceive another, so the individual will act upon the misrepresentation or omission to his or her legal detriment.

**Waste-** is the misuse or loss of state resources through inefficient or ineffective practices or behaviors. Waste may result from mismanagement, inappropriate actions, and/or inadequate oversight.

**Abuse-is** the misuse of authority or position that causes the loss or misuse of state resources.

#### **Reporting and Investigating Fraud, Waste, or Abuse Employees**

##### **Responsibilities**

- Understand what constitutes fraud, waste and abuse and the county policy and procedures on identifying, reporting, and stopping fraud, waste and abuse.
- Immediately report all suspected fraud, waste, or abuse or conditions that could encourage fraud, waste. Or abuse to you supervisor or division director.

- Cooperate in the investigation and disposition of cases of fraud, waste, or abuse with others except as authorized by your supervisor or division director.
- Employees may also contact the County Auditor's Office to report and incident by calling 409-787-5226.

### Supervisor and Division Director Responsibilities

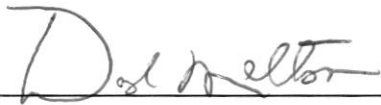
- Ensure all employees understand what constitutes fraud, waste and abuse and the county's policy and procedures on identifying, reporting, and stopping fraud, waste, and abuse, including maintaining confidentiality of an investigation.
- Supervisor- immediately review any reported concerns of fraud, waste, and abuse and forward to the appropriate manager.
- Managers- upon receipt, review the reported concern and forward as necessary to the appropriate county tax assessor-collector, chief deputy, and county attorney.
- Do not discuss report or investigation of suspected fraud, waste, or abuse with others except as authorized by the county tax assessor-collector, chief deputy, or county attorney.

### Retaliation

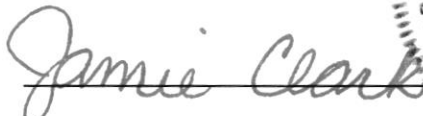
Employees are prohibited from retaliation against another employee for reporting in good faith concerns of fraud, waste, or abuse.

An employee may register a complaint with the Department of Human Resources if the employee believes he/she is being retaliated against for reporting a violation of law (Whistleblower Act) or for participating in an investigation, proceeding, hearing, or litigation related to cases of fraud, waste, or abuse.

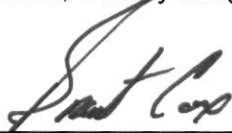
Approved this 14<sup>th</sup> day of October, 2025



Daryl Melton, County Judge



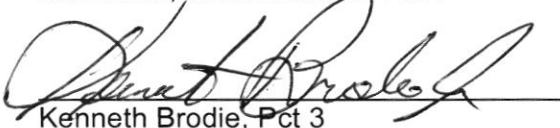
County Clerk

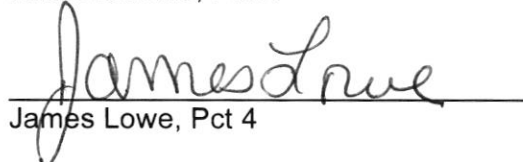
Brent Cox, Commissioner Pct 1



Keith Nabours, Pct 2



Kenneth Brodie, Pct 3



James Lowe, Pct 4