

Florida Public Library Fraud Policy

The Florida Public Library prides itself on its adherence to all federal, state and local laws and regulations, including business ethics policies. Therefore, the Library asks that any violation of federal, state, local law or regulation, including any financial wrongdoing witnessed or learned of by an employee of the Library be reported immediately to the Director to allow the Library to investigate and, if applicable, correct the situation or condition.

If the Director is involved or believed to be involved in the matter being reported, employees may make a report directly to the President of the Board of Trustees. The Library will conduct an investigation and take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent the needs of the investigation permit.

“Financial wrongdoing” may include, but is not limited to:

- Questionable accounting practices;
- Fraud or deliberate error in financial statements or recordkeeping;
- Deficiencies of internal accounting controls;
- Misrepresentations to or by officers or accountants, including deviation from full reporting of financial conditions.

If any employee reports in good faith what the employee believes to be a violation of the law and/or financial wrongdoing to the Library or to a federal, state or local agency or assists in any investigation concerning financial wrongdoing, it is the Library’s policy that there will be no retaliation taken against the employee, including, but not limited to discharge, harassment, or disciplinary action, by the Library or any of its employees. Retaliation against an employee who makes a good faith report pursuant to this policy is grounds for discipline up to and including termination.

In order to prevent and deter fraud and abuse, the following safeguards will be followed:

- The Board and the Director will promote a strong anti-fraud culture within the Library;
- All employees will be trained to handle funds and financial recordkeeping with the utmost accuracy, care and discretion;
- All expenditures and purchases will be authorized by the Director, reviewed by the Treasurer biweekly and reported to the Board through the monthly warrant;
- The Bookkeeper and Treasurer will attend regular Board meetings upon request and be available as needed to provide financial reports and counsel;
- At the close of the fiscal year, the Treasurer will provide a written report on the status of any Library investments with recommendations for the new budget year;
- Regular audits of Library finances and practices will be performed by a certified public accountant.

Approved by the Board of Trustees May 7, 2007
Revised March 4, 2019

