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# Children's Services Council of Palm Beach County

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## Reporting Mismanagement, Fraud, Theft, or Bribery to CEO

**SCOPE:** All CSC Staff

### I. PURPOSE:

To assist the CEO in complying with the Inspector General Ordinance:

Under its Inter-local Agreement with the Palm Beach County Office of the Inspector General (OIG), CSC has certain obligations under the "Inspector General Ordinance." Among these are the obligations of its CEO to promptly notify the Inspector General of possible mismanagement of a contract (misuse or loss exceeding \$5,000 in public funds), fraud, theft, bribery, or other violation of law which appears to fall within the jurisdiction of the Inspector General. Additionally, the CEO may notify the Inspector General of any other conduct which may fall within the Inspector General's jurisdiction.

### II. PROCEDURE:

#### A. Informing the CEO

To assist the CEO in fulfilling the responsibilities under the IG ordinance, any CSC staff member who is or becomes aware of possible contract mismanagement, fraud, theft, bribery or other violation of law (whether by a CSC employee, Council Member, or a provider or vendor contracting with CSC) should promptly inform the CEO. Such awareness includes receiving information of a violation from anyone outside CSC to a CSC employee. (If the CEO is not available, inform the CFO or the General Counsel.) The CEO will report required items to the IG's Director of Investigation. See Attachment "A" (<https://cscpbcc.app.box.com/file/47608435837>) for the email form to use, and Attachment "B" (<https://cscpbcc.app.box.com/file/48671168937>) for the actual letter. It should be sent both by email and regular mail.

#### B. Forwarding Report to Inspector General

The CEO, in reporting to the Inspector General or the IG's Director of Investigation, will work with CSC's General Counsel. The General Counsel will be responsible for: (1) forwarding a copy of the CEO's notice to the Records & Contract Administrator; and (2) if a CSC-funded program is involved, forwarding the report the CEO provides the OIG to: the applicable Program Officer, Directors of Program Performance, Chief Program Officer, CFO, Director of Program Budget, Budget Specialist, and Director of Audit & Compliance.

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C. Handling Response from Inspector General

The CEO or General Counsel should be the person(s) to receive a response from the OIG. The General Counsel will be responsible for notifying the persons described in B. (1) and (2) above.

D. Informing Providers

While CSC endeavors to keep its providers informed of CSC actions affecting them, OIG investigative efforts may be adversely affected if a provider becomes aware that CSC has filed a report with the Inspector General regarding that provider. Accordingly, if a CSC-funded program is involved in the matter being reported under A. above, CSC staff shall proceed as follows:

1. Where the matter being reported is a disallowance (or series of disallowances) totaling more than \$5,000, categorized as "Contract Mismanagement" and recognized by the provider as an obligation to be repaid, CSC's internal auditor or budget specialist reviewing financial reports may, as part of their discussion with the CSC-funded program, state that CSC has an obligation to report the disallowance to the OIG. In that event, when CSC receives notification from the OIG that the matter is closed, then the Director of Audit and Compliance or the budget specialist (depending on who had the initial communication with the program) will advise the program that the OIG has closed the matter.
2. In all instances other than in item 1. above, the procedure to be followed will be that the General Counsel (or if absent the Director of Audit and Compliance) will contact OIG to discuss whether the provider should be notified that the matter has been reported to the Inspector General. If so, then the applicable Program Officer will be so informed by the General Counsel and will be responsible for notifying the provider that the matter has been forwarded to the Inspector General. See Attachment "C" (<https://cscpbcc.app.box.com/file/48671180313>) for a letter for this purpose. When a response (C. above) has been received, the same process will be used to determine if the provider should be notified. If the provider is to be notified, the Program Officer shall be so informed by the General Counsel and shall be responsible for informing the provider of the response by letter, sent by email and regular mail. See Attachment "D" (<https://cscpbcc.app.box.com/file/48671175313>) for a letter for this purpose.

Any questions about informing providers should be directed to the General Counsel.

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## E. Internal Communication

The staff member should continue to pursue parallel internal communication process (see <https://cscpbcc.app.box.com/file/47608870353> Progressive Intervention, <https://cscpbcc.app.box.com/file/47404659149> Programmatic Alert Procedure), and continue to follow any applicable CSC procedures unless notified otherwise.

### NOTES:

1. If for any reason a staff member believes the CEO may be involved in a situation that the staff member would otherwise report to the CEO under this procedure, please use the link to the OIG contained on CSC's website (labeled "Report Fraud, Waste, Abuse").
2. The Attachments are hyperlinked to Box templates, other than Attachment "A", for convenience. If a particular program is involved, please include the Agency name and fiscal year in the Box profile.

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### Attachment "A"

From: Elsa Sanchez on behalf of Lisa Williams-Taylor  
Sent: **[Date]**  
To: [inspector@pbcgov.org](mailto:inspector@pbcgov.org)  
Cc: [SRobinson@pbcgov.org](mailto:SRobinson@pbcgov.org); Tom Sheehan; Lisa Williams-Taylor  
Subject: Letter to Inspector General's Office – **[Name of Agency, if applicable]**  
Attachments: **[pdf name]**

#### **Email sent on behalf of Lisa Williams-Taylor, Chief Executive Officer**

Attached is a letter to inform the Inspector General, pursuant to my responsibility, of a possible incident of contract mismanagement or fraud of which we have been informed. Please feel free to reach out to Tom or myself if you have any additional questions.

Thank you,  
Lisa

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## Attachment "B"

**[Date]**

ATTN: Stuart Robinson, Director of Investigation  
Office of Inspector General  
P.O. Box 16568  
West Palm Beach, FL 33416

Dear Mr. Robinson:

Pursuant to my responsibility to inform the Inspector General of contract mismanagement, please be advised of the following:

The Children's Services Council has a contract with **[name of provider or vendor]** to deliver **[describe services provided to CSC]**.

During our recent audit **[or, if not through audit, describe how discovered]** of **[name agency]**, the following contract mismanagement **[or fraud, or both]** issues were discovered:

**[Describe issues]**

Should you require additional information, please let me know.

Sincerely,

Lisa Williams-Taylor  
Chief Executive Officer

# Children's Services Council of Palm Beach County

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## Attachment "C"

**[Date]**

**[Name]**

**[Agency or Vendor]**

**[Address]**

**[City, State Zip]**

Dear **[Name]**:

This letter is to inform you that correspondence was sent to the Office of Inspector General (OIG) regarding a possible issue of contract mismanagement identified through the review conducted by our Audit Team **[or describe other way discovered]**. As you are aware, CSC has a contract in place with the OIG that encompasses the organization and those agencies and vendors receiving funds from CSC. Under its Interlocal Agreement with the OIG, CSC has certain obligations under the "Inspector General Ordinance". Among these are the obligations of its CEO to promptly notify the OIG of possible mismanagement of a contract (misuse or loss exceeding \$5,000 in public funds).

As the amount of the disallowances identified in our review exceeded \$5,000 [note, no dollar limit needed for suspected fraud], we have communicated this to the OIG, as well as the plans to recover the funds. We have appreciated your organization's engagement throughout the audit process.

Should you have any questions, please let me know.

Sincerely,

**[Name of applicable Program Officer]**

# Children's Services Council of Palm Beach County

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## Attachment "D"

**[Date]**

**[Name]**

**[Agency or Vendor]**

**[Address]**

**[City, State, Zip]**

Dear **[Name]**:

This is to inform you of the response CSC has received from the Inspector General Office, regarding my letter to your agency dated \_\_, 20\_\_, which reads:

**[Insert language from IG letter as to how matter has been concluded or what next steps will be]**

If you have any questions, please feel free to contact me.

Sincerely,

**[Name of Program Officer]**