Anonymous Financial Complaint Procedure

Marinette County (the "**County**"), is committed to preparing and implementing fair, accurate and complete financial policies, reports and materials, as well as maintaining the internal controls essential to support its financial/accounting systems and protect County assets. Accordingly, the Marinette County Finance Committee has established a Complaint Procedure for confidential, anonymous submission, receipt, retention and treatment of complaints received by the County regarding questionable financial matters pertaining to County assets.

A. Scope of Matters Covered

These procedures relate to complaints or concerns ("**Complaint**") made by any person ("**Complainant** ") relating to any County financial matters, including, without limitation to, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the County;
- Fraud or deliberate error in the recording and maintaining of financial records of the County;
- Deficiencies in or noncompliance with County internal controls;
- Misrepresentation or false statement to or by a county financial manager regarding a matter contained in the financial records, financial reports or audit reports of the County;
- Deviation from full and fair reporting of the County's financial condition.
- Misuse of County assets through fraud or any other intentional act.

B. Submission and Receipt of Complaints

Complaints should be promptly reported to the Marinette County Finance Committee, which has been, designated the Audit Committee by County policy. The Audit Committee will maintain the confidentiality and anonymity of persons making a Complaint to the fullest extent reasonably practicable within the legitimate needs of law and any ensuing evaluation or investigation. A Complainant wishing to be contacted should provide contact information.

- Complaints maybe submitted anonymously by calling 1-877-271-1794 and leaving a recorded message. The Marinette County Finance Director and Family Court Commissioner will jointly receipt and log complaints received at the above listed number and submit the same to the Finance Committee for review.
- Complaints may also be submitted on a confidential or anonymous basis via U.S. mail by using the following address:

  Marinette County Courthouse
  Attn: Audit Committee/Complaint
  1926 Hall Avenue
  Marinette, WI 54143

C. Content of Complaint

To assist the County in response to or investigation of a Complaint, the Complaint should contain as much specific, factual information as possible. Specific and factual information is necessary for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint. The Complaint, to the extent possible, should contain the following information:

- The alleged event, matter or issue that is the subject of the Complaint;
- The name of each person involved;
- If the Complaint involves a specific event or events, the approximate date and location of each event; and
- Any additional information, documentation or other evidence available to support the Complaint.

D. Treatment of Complaint

Upon receipt of a Complaint, the Audit Committee will determine whether or not the Complaint actually pertains to County financial matters, and if requested, will acknowledge receipt of the Complaint to the complainant. Complaints relating to financial matters will be reviewed under Audit Committee direction, and the Audit Committee may gather additional information and confer with additional outside resources as needed to investigate the Complaint. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

The Audit Committee will not address complaints not related to County financial matters.

E. Confidentiality/Anonymity

If the Complainant has identified her/himself, the County shall maintain the confidentiality and anonymity of the Complainant to the fullest extent reasonably practicable within the bounds of the law and of any ensuing evaluation or investigation. Legal or business requirements may not allow for complete confidentiality or anonymity. In some instances, it may not be possible to proceed with, or properly conduct an investigation unless the complainant identifies her/himself. In general, it is less likely that an investigation will be initiated in response to an anonymous Complaint due to the difficulty of interviewing an anonymous complainant and evaluating the credibility of the Complaint. Persons making a Complaint are cautioned that their identity might become known for reasons outside of the control of the County. The identity of other persons subject to, or participating in, any inquiry or investigation relating to a Complaint shall be maintained in confidence subject to the same limitations.

F. Protections from Retaliation

The County will not discharge, demote, suspend, threaten, harass or in any manner discriminate or retaliate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of a Complaint.

G. Reporting and Retention of Complaints and Investigations

The Audit Committee will maintain a log of all Complaints, tracking the receipt, investigation and resolution of the matter, and shall prepare a periodic summary of the same. Copies of Complaints and such log will be maintained in accordance with the County's document retention policy.