

# State Oil and Gas Board



## Board Members

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JAMES H. HEIDELBERG, Pascagoula

Vice-Chairman

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CARROLL V. HOOD, Hazlehurst

LEW YODER, Laurel

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Executive Director

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## FRAUD, WASTE AND ABUSE POLICY

It is the policy of the Mississippi State Oil and Gas Board of the State of Mississippi to thoroughly investigate any and all suspected cases of fraud, waste and abuse. All reports of suspected fraud, waste and abuse will be handled in the strictest confidence. Informants may remain anonymous, but are encouraged to cooperate fully with investigators and provide as much detail and evidence of the suspected fraud, waste or abuse as possible. State law grants certain protections to whistleblowers, and any retaliation against employees who report suspected fraud, waste and abuse is strictly prohibited (Miss. Code Sec 25-9-173).

Fraud is defined as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets.

Waste is defined as the loss or misuse of State resources that results from deficient practices, system controls, or decisions.

Abuse is defined as the intentional, wrongful, or improper use of resources or misuse of rank, position, or authority that causes the loss or misuse of resources, such as tools, vehicles, computers, copy machines, etc.

Any State agency employee or contractor of the State who receives a report of suspected fraudulent activity must report this information immediately. The report of suspected fraud, waste or abuse should not be mere speculation, and should be made in good faith. Any employee who knowingly makes a false report will be subject to disciplinary action. Reports must include enough information to support an investigation. Identify the person(s) against whom the complaint is made, state whether you witnessed the violation, if there are any other witnesses and describe the violation of law which you observed, be as detailed as possible i.e., date(s) places, amount of money, etc.

As appropriate, the Office of the State Auditor or appropriate law enforcement entity shall conduct investigations of potential fraud by State agency employees, vendors, contractors, sub-recipients or sub allocants. Employees should not make any attempt to investigate the suspected activity prior to reporting it. If necessary, State agency employees and others reporting fraudulent activity will be contacted for additional information.

Any State agency employee who has knowledge of fraud, waste, or abuse, or who has good reason to suspect that such conduct has occurred, shall adhere to the procedures in the agency's Fraud, Waste and Abuse Policy. A State agency employee shall not destroy, or allow to be destroyed, any document or record of any kind that the State agency employee knows may be relevant to a past, present, or future investigation of fraud, waste or abuse.

A State agency employee shall immediately report the activity or the suspected activity to that employee's direct supervisor. If the employee believes that the supervisor is involved with the activity, the employee shall immediately report the activity to the supervisor's manager. If the employee believes that the supervisor's manager and/or the agency director may be involved with the activity, the State agency employee shall either contact the Office of the State Auditor directly or file a complaint via the Office of the State Auditor's website at <http://www.osa.state.ms.us/complaint.asp>.

Agency vendors, contractors, sub-recipients, sub-allocants and the general public can report fraud, waste or abuse by directing their report through the state auditor's office.

Suspected fraud, waste and abuse may be reported directly to the Office of the State Auditor through their website. The contact form is located at <http://www.osa.state.ms.us/complaint.asp>.