

Policy Regarding Fraud Prevention  
For the Town of Winhall  
Effective June 7, 2023

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**PURPOSE.** The purpose of this policy is to provide a mechanism for employees and officers to bring to the attention of the Town of Winhall Select Board any complaints regarding the integrity of the Town's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Town's financial statements and reports. Town employees and officers shall not be discharged, demoted, suspended, threatened, harassed, or discriminated against in any manner for raising reasonable questions concerning the fair presentation of Town financial statements in accordance with this policy.

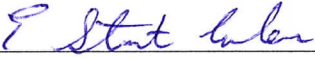
**REPORTS OF IRREGULARITY.** Any employee who has a complaint regarding the integrity of the Town's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Town's financial statements and reports, or who observes any questionable accounting practices, should report such complaint to the Town Administrator. The report should include a description of the matter or irregularity, the period of time during which the employee observed the matter or irregularity, and any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction. The report may include, at the employee's option, the employee's contact information if additional information is needed. However, a report shall not be deemed deficient because the employee did not include contact information.

Examples of reportable actions include any indication of fraud, misappropriation of Town resources, substantial variation in the Town's financial reporting methodology from prior practice or from generally accepted accounting principles, and the falsification, concealment, or inappropriate destruction of Town financial records.


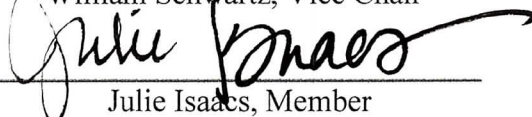
**INVESTIGATION.** Upon receiving such a report, the Winhall Select Board shall investigate the issues identified in the report. The Select Board may consult with independent auditors, Town Administrator, Town Treasurer, any other Town employee, officer, legal counsel, or any other person or entity as part of their investigation. At the conclusion of the investigation, the Select Board shall prepare a written response to the report, which shall be a public document.

In accordance with 24 V.S.A. § 1686, any town officer who willfully refuses or neglects to submit his or her books, accounts, vouchers, or tax bills to the auditors after five business days following his or her receipt by certified mail of a written request by the auditors or public accountant that is approved and signed by the Select Board, or to furnish all necessary information in relation thereto, shall be ineligible for reelection for the year ensuing and be subject to the penalties otherwise prescribed by law.

**EFFECTIVE DATE.** This policy shall become effective immediately upon its adoption by the Winhall Select Board.

Signatures:   
E. Stuart Coleman, Chair

Date: 7/5/2023

  
William Schwartz, Vice Chair  
  
Julie Isaacs, Member