

### **September 10, 2013– Regular Session**

The Swain County Board of Commissioners held a Regular Session on September 10, 2013. Present were Chairman Carson, Vice-Chair White, Commissioner Moon, Commissioner Dixon and Commissioner Monteith.

Chairman Carson called the regular session to order and led the pledge of allegiance.

### **Adjust Agenda**

Commissioner Dixon made a motion to adjust the agenda to better facilitate the meeting. Commissioner Moon seconded the motion. A vote was unanimous.

### **Approval of Minutes**

Vice-Chair White made a motion to approve minutes of the August 12 work session, August 12 regular session and August 27 work session. Commissioner Dixon seconded the motions. A vote was unanimous.

### **Tax Collector's Report**

Peggy Hyde presented a report to the Board for the month of August 2013. Ad-Valorem tax receivable was reported at \$5,188,428.53. There was \$686,567.84 collected for the month. Total collections year to date were \$746,123.23. The tax collection percentage year to date was 12.25%. Total releases were \$8,548.08, total discoveries were \$611.30 and total refunds were \$23.02. Commissioner Dixon made a motion to approve the Tax Collector's report as presented. Commissioner Monteith seconded the motion. A vote was unanimous.

### **Action Items**

**Whistler Blower Policy:** Commissioner Dixon made a motion to adopt the following policy:

## **SWAIN COUNTY WHISTLEBLOWER POLICY**

### **Purpose and Scope**

Swain County is committed to the highest standard of moral and ethical behavior by its employees, administrators, and elected officials. The purpose of this policy is to prohibit dishonest acts and/or fraudulent activity and to advise employees, administrators, and elected officials of their responsibility to report suspected fraudulent activity to the appropriate County office. This applies to any fraud, or suspected fraud, involving employees, administrators, and elected officials, as well as consultants, vendors, contractors, outside agencies, and/or any other parties having a business relationship with Swain County. This policy also applies to employees of local boards, agencies, and commissions over which the Board of Commissioners has the authority to require general policies be followed.

As used in this policy, the term "fraud" includes, but is not limited to, the following:

- Any dishonest or fraudulent act
- Forgery or alteration of a check, bank draft, or any other financial document or account
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Accepting or seeking anything of material value from vendors, contractors, or other persons providing services/materials to the County
- Using County funds to make unauthorized purchases
- Authorizing or receiving compensation for hours not worked
- Any similar or related inappropriate conduct

Suspected improprieties concerning an employee's moral, ethical, or behavioral conduct should be resolved by departmental management and Human Resources.

### **Reporting Procedures**

Any employee of Swain County who has a reasonable basis for believing a fraudulent act has occurred, or is occurring, has a responsibility to promptly notify their Supervisor, Department Head, or the County Manager. Supervisors, elected officials, and/or Department Heads have a responsibility to immediately notify the County Manager of fraudulent activity reported to them by employees. If the case involves the County Manger the report should be taken to the Swain County Board of Commissioners. Reports can be sent by email or in writing to the proper authority.

No person acting on behalf of the County shall:

- Dismiss, or threaten to dismiss, any employee
- Discipline, suspend, or threaten to discipline or suspend an employee
- Impose any penalty upon an employee; or
- Intimidate or coerce an employee

because the employee has acted in accordance with the requirements of this policy. However, it shall also be a violation of this policy for any informant to make a baseless allegation of fraudulent activity that is made with reckless disregard for truth and that is intended to cause harm to another individual. Any violation will result in disciplinary action which may include dismissal.

Persons reporting suspected fraudulent activity should refrain from confrontation with the suspect and should not discuss the matter with anyone, unless they are directly involved in the discovery of the matter.

#### **Investigative Procedures**

The County Manger (or the Board of Commissioners) have the primary responsibility for investigating the reported fraudulent activity; however they may contact other individuals (such as the County Attorney, a Department Head, Supervisor, etc) as deemed appropriate to establish a team to investigate the suspected fraudulent activity.

In the instances where the investigation indicates possible criminal activity, the investigation will be turned over to the appropriate law enforcement agency.

The results of the investigation will be communicated orally and/or in writing to the audit firm and/or other appropriate designated personnel.

#### **Confidentiality**

All participants in a fraud investigation shall keep the details and results of the investigation confidential. Investigation results will not be disclosed or discussed with anyone other than those who have legitimate need to know, in order to protect the reputations of persons suspected of fraudulent activity but subsequently found innocent of wrongdoing and to protect the County from potential civil liability.

#### **Media Issues**

Any person contacted by the media with respect to an investigation into fraudulent activity shall refer the media to the County Attorney. The suspected fraud or audit investigation shall not be discussed with media by any person other than the County Attorney or County Manager.

#### **Sanctions**

- Employees and Administrators
  1. Employees and Administrators suspected of participating in fraudulent activity may be suspended without pay during the recourse of the investigation, in accordance with policies established by Swain County.
  2. Employees and Administrators found to have participated in fraudulent activity will be subject to disciplinary action up to and including termination from employment and probable criminal prosecution or civil action.
  3. Employees and Administrators found to have knowledge of fraudulent activity and who knowingly failed to report the activity will be subject to disciplinary action up to and including termination of employment.
  4. If disciplinary action is warranted, such action will be taken after consultation between the County Manger, the Human Resources Director, the County Attorney, and other offices as deemed necessary and/or appropriate.

- Consultants, vendors, contractors, outside agencies, and/or any other parties having a business relationship with Swain County.
1. The relationship of individuals or entities associated with Swain County found to have participated in fraudulent activity as defined by this policy will be subject to review, with the possible consequence of modification or termination of the relationship. If such action is warranted, the County Manger and appropriate offices will be consulted prior to the action being taken. Criminal or civil action may be taken against such individuals or entities.

Adopted by the Swain County Board of Commissioners on September 10, 2013.

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Phillip Carson, Chairman  
Swain County Board of Commissioners

ATTEST:

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Cindi C. Woodard, Clerk to the Board Swain County Board of Commissioners  
Commissioner Monteith seconded the motion. A vote was unanimous.

**Surplus Resolution:** Commissioner Moon made a motion to approve the following resolution:



**Resolution # 900-2013-8**

**STATE OF NORTH CAROLINA  
COUNTY OF SWAIN**

**RESOLUTION DECLARING CERTAIN COUNTY MOTOR VEHICLES AND EQUIPMENT SURPLUS PROPERTY AND AUTHORIZING THEIR SALE**

WHEREAS, Swain County owns certain motor vehicles and equipment and after a period of time vehicles and equipment are no longer useful to the County and should be declared surplus to the County's needs and disposed of by sale; and

WHEREAS, The County wishes to dispose of said motor vehicles and equipment by public auction or private sale at a negotiated price pursuant to the provisions of N.C.G.S. 153-A-176, N.C.G.S. 160A-266, N.C.G.S. 160A-270 and N.C.G.S. 160A-267.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Swain County, North Carolina, as follows:

1. When motor vehicles and equipment are no longer useful to the County due to their age or condition and are, therefore, declared surplus property of Swain County.
2. Pursuant to the provisions of N.C.G.S., the County Manager is hereby authorized to dispose of the motor vehicles and equipment described herein by public auction or private sale at a negotiated price upon the following terms and conditions:
  - a. The sale shall be by sealed bid
  - b. The County Manager is authorized to dispose of surplus motor vehicles or equipment if valued at less than thirty thousand dollars, by private sale at a negotiated price either as scrap or to another purchaser pursuant to the provisions of G.S. 160A-267

Adopted this the 10th day of September, 2013

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Phillip B. Carson, Sr.  
Attest:

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Cindi C. Woodard, Clerk to the Board

Commissioner Dixon seconded the motion. A vote was unanimous.

**Approval of ROAP Funds Application:** Commissioner Dixon made a motion to approve submission of the ROAP Funds Application to NCDOT. Commissioner Monteith seconded the motion. A vote was unanimous.

**New Business:** None

**Informal Discussion:** None

**Public Comment:** None

**Adjournment**

Commissioner Dixon made a motion to adjourn. Commissioner Monteith seconded the motion. A vote was unanimous.

Respectfully Submitted,

Cindi C. Woodard  
Clerk to the Board  
Swain County Commissioners

Phil Carson  
Chairman  
Swain County Commissioners