

7.3 Anonymous Financial Complaint Procedure

The City of Manitowoc (the "**City**"), 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 City assets. Accordingly, the City of Manitowoc has established a Complaint Procedure for confidential, anonymous submission, receipt, retention and treatment of complaints received by the City regarding questionable financial matters pertaining to City assets.

A. Scope of Matters Covered

These procedures relate to complaints or concerns ("**Complaint**") made by any person ("**Complainant**") relating to any City 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 City;
- Fraud or deliberate error in the recording and maintaining of financial records of the City;
- Deficiencies in or noncompliance with City internal controls;
- Misrepresentation or false statement to or by a city financial manager regarding a matter contained in the financial records, financial reports or audit reports of the City;
- Deviation from full and fair reporting of the City's financial condition.
- Misuse of City assets through fraud or any other intentional act.

B. Submission and Receipt of Complaints

Complaints should be promptly reported to either the City Attorney or Human Resources Director. The confidentiality and anonymity of persons making a Complaint will be maintained 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 may be submitted anonymously by calling the 1-920-686-6973 and leaving a recorded message. The City Attorney and Human Resources Director will review each Complaint, and either investigate or forward the Complaint to the appropriate authority for investigation, depending upon the nature of the complaint.

Complaints may also be submitted on a confidential or anonymous basis via U.S. mail by using the following address: (be sure to include 'Confidential')

Manitowoc City Attorney
Confidential
900 Quay Street
Manitowoc, WI 54220

C. Content of Complaint

To assist the City 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 Complaint will be investigated to determine its validity, and if requested, the City staff person investigating the Complaint will acknowledge receipt of the Complaint to the Complainant. Complaints will be reviewed by the appropriate Administrative staff that 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 according to City Policies and/or State Law.

E. Confidentiality/Anonymity

If the Complainant has identified her/himself, the City 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 City. 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 City 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 City Attorney's office will maintain a log of all Complaints, tracking the receipt, investigation and resolution of the matter. The Complaint log will be maintained in accordance with the City's document retention policy.