

Incident Type	Definition	Pre-Designated Louisville Metro Department *
Accounting/Audit Irregularities	Acts related to the misstatement and/or destruction of Company audit work papers or accounting documents. Acts that fraudulently influence, coerce, manipulate, or mislead any independent public or certified accountant engaged in conducting an audit for the purpose of rendering the subjected Company's financial statements materially misleading. This does not include Wage/Hour Issues.	Police
Conflicts of Interest	An employee owes a duty to the employer to act in the interest of the employer (and no other) when carrying out the duties of an employer. A Conflict of Interest exists when the employee has some personal kinship, friendship or financial interest in the transaction that may divide the employee's interests and put his duty to his employer in jeopardy. The more common actions include: <ul style="list-style-type: none"> - Sending a customer to a business owned by the employee or one in which the employee has some kind of interest. - Working for a competitor in any manner while working for a client company - Accepting gifts or money from a supplier in order to gain additional business - Using company goods and services to support their own business 	Human Resources
Customer Relations	The real or perceived display of lack of customer service or courtesy exhibited by employees of a client company either by actions, lack of action, or something which was said by an employee or a combination of both.	Human Resources

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Discrimination	Any act or omissions which fails to meet the standards of the Equal Employment Opportunity Commission (EEOC) which includes all types of discrimination, to include based race, religion, age, nationality, sex, sexual orientation or disability.	Human Resources
Employee Relations	Any act or omission, which is perceived to be detrimental to the physical or mental well being of an employee. Issues related to the “Retaliation of Whistle Blowers” could be coded as such. For more information regarding retaliation issues, see the “Retaliation of Whistle Blowers” definition.	Human Resources
Falsification of Company Records	Any act or omissions, which alters any company record from its genuine condition to a false condition. Issues related to the misstatement and/or destruction of Company audit work papers or accounting documents should be coded as “Accounting/Audit Irregularities”. For more information, see the “Accounting/Audit Irregularities” definition.	Police
Fraud	Deliberate attempts to deceive in order to receive gain; such as a fraudulent refund, transaction, or credit card. Issues related to the misstatement and/or destruction of Company audit work papers or accounting documents should be coded as “Accounting/Audit Irregularities”. Issues related to generating personal loans to or for any executive officer or director should be coded as “Improper Loans to Executives”. For more information, see the “Accounting/Audit Irregularities” and the “Improper Loans to Executives” definitions.	Police
Fraudulent Insurance Claims	The claiming and acceptance of insurance benefits provided by a client company for a condition that did not exist or a condition that existed and no longer exists or occurred in another way as what was stated.	Police
Improper Loans to Executives	Directly or indirectly arranging for the extension of credit, or to renew an extension of credit, in the form of a personal loan to or for any executive officer or director.	Human Resources

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Insider Trading	The buying or selling of a stock based on insider information that is not available to the general public. An insider is defined as someone who has access to or possession of the important information about a company that affects its stock price or might influence investors' decisions.	Human Resources
Kickbacks	The solicitation or acceptance of cash, gifts or favors to perform a function which the employee is required by the job description to perform.	Police
Policy Issues	Any departure from company policy or facility procedures by any person subject to policy or procedure. This code is generally a secondary code; it should only be used if "Policy Issues" is the primary issue.	Human Resources
Product Quality Concern	Any issues with items produced by our client company. This would include outdated products, poor workmanship, etc.	Human Resources
Release of Proprietary information	The conveying of information considered sensitive by a client company to another person, company, or entity by any person. Issues related to the buying or selling of a stock based on insider information should be coded as "Insider Trading". For more information, see the "Insider Trading" definition.	Human Resources
Retaliation of Whistleblowers	Discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade or business, including the taking of disciplinary action against a person making a report.	Human Resources
Safety Issues and Sanitation	Any condition which appears to be hazardous or unsanitary to the well being of an employee, customer, facility, or general public.	Human Resources
Sexual Harassment	Unwelcome advances, request for sexual favors, and other verbal or physical conduct of a sexual nature may constitute sexual harassment.	Human Resources
Substance Abuse	The abuse of alcohol, or any illegal or any legal drug used in the workplace or being used while at work.	Human Resources
Theft of Cash	The taking of money or money instruments from the premises of a client company without authoritative permission. This would include false refunds for which cashiers obtained voids.	Police

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Theft of Goods / Services	The taking or removal of any merchandise or property from the premises of a client company without authoritative permission and with the intent to permanently deprive the company of the goods.	Police
Theft of Time	Any act or omission, which causes an employee to be paid for, time not worked for the benefit of the client company.	Human Resources
Unauthorized Discounts	The offering or giving of a discount or additional discount to any person whether employee or customer which is not authorized by company policy.	Human Resources
Wage / Hour Issues	Any departure from existing labor laws or concerns over hours or wages.	Human Resources
Workplace Violence / Threats	Any act which causes physical injury to a person or any acts or statements which cause a person to believe that his / her physical well being is in jeopardy.	Police

* The Office of Internal Audit will also receive notification for all Incident Reports. This is to ensure “two sets of eyes” see all Incident Reports sent to Louisville Metro Government.