



FRAUD, WASTE, AND ABUSE

CDBG-DR

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1. Overview

The County of Maui Office of Recovery (County OOR) is the lead agency responsible for administering the CDBG-DR funds allocated to Maui County for long-term recovery efforts. These funds are subject to the requirements of the appropriations act, the Allocation Announcement Notice (90 FR 4759), and the Universal Notice (90 FR 1754).

The County OOR's priority is to support vulnerable populations in need of affordable housing, ensuring that recovery funds effectively reach those most impacted.

To maintain the integrity of fund usage, the County OOR has implemented comprehensive policies to prevent, detect, report, and address fraud, waste, abuse, and mismanagement.

Individuals suspecting any misconduct related to CDBG-DR funds are encouraged to report to the County OOR, HUD's Office of Inspector General (OIG), or appropriate law enforcement agencies.

Subrecipients, contractors, subcontractors, and partners must incorporate this policy into the design, administration, and related agreements for all CDBG-DR projects. CDBG-DR funds may only be awarded to organizational applicants or subrecipients that have a completed Fraud, Waste, and Abuse (FWA) policy on file.

2. Scope

This policy addresses all known or suspected instances of fraud, waste, abuse, or mismanagement related to CDBG-DR funds. It applies to all individuals and entities involved with the CDBG-DR program, including applicants, beneficiaries, contractors, employees, and partners. Special emphasis is placed on protecting vulnerable community members and ensuring they are informed of their rights to report any concerns.

3. Verification of Information

The County OOR has established standards for managing applicant information and documentation, including protocols for verifying the accuracy of information provided. This includes cross-checking applicant-provided information with reliable third-party sources such as government databases, employer records, utility companies, and financial institutions. Where applicable, the County will use data-sharing agreements with agencies such as FEMA, the Social Security Administration, and the Small Business Administration to validate benefits received and support duplication of benefits (DOB) assessments.

All verifications will be documented in the applicant file, and any inconsistencies will be flagged for follow-up. Staff will be trained to identify red flags and escalate suspicious findings for further review by supervisory personnel or the compliance team.

Each program file must also include, at a minimum, the following:

- Signed certification and fraud acknowledgement forms
- Completed file checklists documenting required items
- Clear, detailed, and up-to-date case notes

To maintain integrity and reduce the risk of error or fraud, workflows will be structured so that no single individual has sole control over all steps in the process. Each staff member's duties will be designed to serve as a check and

balance on the work of others. The County OOR will also implement a system of record to support and document these internal control measures.

4. Subrecipient Capacity Evaluation Criteria

To ensure compliance with 2 CFR 200.302 and 2 CFR 200.303, the County OOR will evaluate potential subrecipients through a comprehensive assessment process designed to verify their qualifications for receiving CDBG-DR funds while minimizing fraud risks and maximizing program success.

The County OOR will review audited financial statements to assess organizational stability and evaluate financial management systems that must properly track funds by project, program, and cost category in compliance with 2 CFR 200 Subpart E, including maintaining robust procurement processes and internal controls to prevent fraud. Additionally, a thorough debt and liquidity analysis will be conducted to ensure no excessive liabilities exists that could impair performance.

Administrative and organizational capacity will be evaluated based on demonstrated experience successfully administering federal grants, particularly HUD programs, along with verification that the organization employs qualified staff with specific expertise in grant management, compliance, and disaster recovery – including a designated compliance officer. Applicants must also provide documented policies and procedures covering procurement, fraud/waste/abuse prevention, conflict of interest, and internal controls. Performance review will include verification through SAM.gov that the entity is not suspended or debarred, along with an examination of past performance to confirm no history of fraud, waste, or mismanagement of federal funds.

Subrecipients must demonstrate understanding of and ability to comply with HUD environmental review requirements under 24 CFR 58, properly conduct duplication of benefits checks, and meet all reporting requirements including timely submission of quarterly performance reports while adhering to applicable labor standards such as Davis-Bacon and Section 3 requirements.

This multilayered evaluation process ensures selected subrecipients possess the financial health, organizational competence, compliance history, and program-specific knowledge required for effective stewardship of CDBG-DR funds.

a. Monitoring

The County OOR will conduct comprehensive monitoring of all agencies, departments, subrecipients, contractors, and other entities receiving CDBG-DR funding, in whole or in part. The County OOR maintains responsibility for ensuring compliance with all program requirements through rigorous monitoring and reporting protocols.

The primary objective of monitoring is to:

- Ensure compliance by verifying adherence to federal regulations, program guidelines, and contractual obligations;
- Assess performance to determine whether subrecipients are achieving established goals and delivering services effectively;
- Safeguard funds by deterring and preventing fraud, waste, and abuse of federal resources; and
- Provide technical assistance by identifying areas where subrecipients may require additional training or support to enhance operations.

In accordance with 2 CFR 200.208(a), 200.206(b), 200.329, and 200.399(a), monitoring will be conducted monthly through a combination of financial and programmatic report reviews, site visits, and ongoing communication. Monitoring reports will document program deliverables, risk-related deficiencies, and required corrective actions, with particular attention to financial management, performance metrics, reporting compliance, and significant developments. The County OOR reserves the right to increase monitoring frequency in cases of noncompliance or fund mismanagement.

Additionally, the County OOR will perform a risk assessment before finalizing any agreement, including a review of the subrecipient's most recent independent financial audit conducted under Generally Accepted Government Auditing Standards (GAGAS).

5. Internal Auditor

The County OOR will employ an internal auditor that provides both programmatic and financial oversight of grantee activities and has adopted policies that describe the auditor's role in detecting and preventing fraud, waste, and abuse.

The internal auditor and responsible audit staff will report independently to the Chief Executive Officer.

The tasks that will be performed by the auditor include, but are not limited to:

- Performing periodic (and often unannounced) file reviews to assess compliance with proper financial management procedures, cross-cutting federal regulations, and duplication of benefits analysis.
- Monitoring, analyzing and assessing risks and controls of the grantee.
- Reviewing information on the grantee's compliance with state and federal policies and laws and confirms that information.
- Making reports and recommendations to the CDBG-DR grantee.
- Providing report (at least annually) affirming role in detecting fraud, waste, and abuse.
- Providing ongoing assurance that the grantee is maintaining internal controls to comply with laws, regulations, and provisions of contracts or grant agreements.
- Taking prompt action when instances of noncompliance are identified.
- Safeguarding PII and other sensitive information.

6. Reporting and Investigations

Every citizen has an ethical responsibility to report any concern, either known or suspected, of fraud, waste, abuse, or mismanagement relating to the CDBG-DR funds. Reporting valid concerns deters others from committing similar acts and protects the integrity of the CDBG-DR program.

While reporting acts of fraud, waste, abuse, or mismanagement, the complainant may choose to remain anonymous or request that their contact information remain confidential. The complainant must provide the following information, to the extent known, regarding the incident:

- Who was involved? (Name(s) and phone(s) number(s), if available)
- What happened? (Summary of events, additional sources of evidence, loss to the CDBG- DR Program)
- When did it happen? (Date or range of dates, time and frequency)

- Where did it happen? (Location; city & state)
- Why? (Gain to the person who allegedly committed the fraud, waste, abuse, or mismanagement)
- How did it happen? (Narrative of complainant's description of incident or scheme)

Incomplete or vague information can result in the inability to investigate the allegations reported.

Although proof of an improper activity is not required at the time the incident is reported, anyone reporting fraud, waste, abuse, or mismanagement must have reasonable grounds for doing so.

a. How to Report

In accordance with 2 CFR 200.113, the County OOR and subrecipients must promptly notify the HUD Office of Inspector General (OIG) and HUD in writing when there is credible evidence of:

- Violations of federal criminal law involving fraud, bribery, or gratuities, or
- A violation of the civil False Claims Act that could potentially impact the federal award.

Reports should be submitted at: <https://www.hudoig.gov/hotline/report-fraud>

Note: Subrecipients must also notify the County OOR in addition to the OIG.

For all other instances of suspected fraud, waste, abuse, or mismanagement, reports should be directed to the HUD OIG Fraud Hotline:

- **Phone:** 1-800-347-3735
- **Email:** hotline@hudoig.gov

Any person, including any employee of the CDBG-DR Program, who suspects, witnesses or discovers any fraud, waste, abuse, or mismanagement, relating to the CDBG-DR Program, should report it immediately. Concerns or reports may be submitted in-person, online, by phone, or email to any CDBG-DR program office or event. All information received will be treated with extreme confidentiality.

Alternatively, a person may contact any local or federal law enforcement agency.

b. Investigation

The County Office of Recovery (OOR) is committed to ensuring that all allegations of fraud, waste, abuse, or mismanagement are handled promptly, consistently, and in accordance with applicable federal and local regulations. The following procedures apply to the intake, review, and resolution of such complaints:

1. Receipt and Logging of Complaints

All FWA complaints received, whether through hotline, email, mail, or in-person reporting, must be logged into the secure Fraud, Waste, and Abuse Tracking System by designated QA/QC staff. Each complaint will be entered into a centralized log for tracking and reporting purposes.

2. Preliminary Review and Triage

Within five (5) business days of receipt, QA/QC staff will conduct an initial assessment to determine whether the complaint:

- Involves a credible allegation of fraud, waste, abuse, or mismanagement;
- Falls within the County OOR's jurisdiction; and
- Is supported by documentation or sufficient detail to proceed.

Based on this review:

If the complaint is unsubstantiated or falls outside the scope of fraud, waste, or abuse, the file will be documented with a written justification and closed, pending supervisory approval.

If the complaint pertains to a non-fraud issue (e.g., a contract performance dispute or beneficiary service issue), the matter will be referred to the appropriate program manager for resolution. Actions taken will be logged in the case file.

3. Referral and Escalation of Credible Allegations

If a complaint involves credible evidence of potential fraud, waste, abuse, or mismanagement, the case must be immediately escalated to:

- The County's Department of the Corporation Counsel (DCCA); and
- The U.S. Department of Housing and Urban Development (HUD) Office of Inspector General (OIG), when applicable.

The County OOR will not conduct internal investigations of suspected fraud. Staff are strictly prohibited from independently investigating, confronting, or questioning any individuals involved in the allegation to avoid compromising any formal investigation by law enforcement or HUD OIG.

4. Role of County OOR Staff

County OOR staff are responsible for:

- Logging and tracking complaints;
- Ensuring complaints are referred and escalated appropriately;
- Supporting external investigators with timely access to requested information and documentation; and
- Maintaining the confidentiality and security of all case files.

All investigative oversight remains with the HUD OIG and/or local law enforcement, as applicable.

5. Beneficiary Redress

If an investigation reveals that a beneficiary was negatively affected by fraudulent activity (e.g., identity theft or unauthorized use of funds), the beneficiary may request a review of their case. If unmet needs are identified and funding is available, the County OOR may issue a supplemental award consistent with program policy and HUD guidance.

6. Oversight and Recordkeeping

The QA/QC Program Manager is responsible for ensuring all complaint files are complete, accurate, and retained in accordance with federal and County records management requirements. The Programs Chief will review investigation activity quarterly and will be held accountable for enforcement and reporting of this policy, subject to review by the County's Internal Auditor.

7. Awareness and Prevention

Following a disaster, property owners and renters are frequently targeted by persons fraudulently posing as government employee, creditors, mortgage servicers, insurance adjusters, and contractors.

Pursuant to Federal Register, 90 FR 1754, the County OOR will implement strategies to create a culture of awareness and accountability that assists in deterring fraud, waste, and abuse while ensuring that federal funds are used effectively and efficiently to support disaster recovery efforts.

a. Awareness

In an effort to prevent fraud, waste, abuse, or mismanagement, the County OOR will partner with other government agencies, law enforcement, and non-profit organizations to share information and raise awareness. Through collaboration, informative material, including, but not limited to brochures; flyers; posters; and/or electronic content will be developed to assist in identifying and reporting suspected fraud, waste or abuse.

To disseminate material, the County OOR will utilize various communication channels (website, social media, public forums), provide printed material at common areas such as the County OOR office(s); intake centers; construction sites; and at partner and subrecipient offices.

Developed material will include information that raises awareness of possible fraudulent activity, how the fraud can be avoided, and where complaints for fraud can be reported.

b. Prevention

The County OOR is responsible for ensuring that all programs actively work to prevent fraud, waste, and abuse while maintaining compliance with all federal and state laws, which includes but is not limited to the following preventative measures:

- Ongoing monitoring with subrecipients and contractors to ensure compliance with federal, state, and local regulations.
- Ongoing internal monitoring to ensure programmatic and fiscal compliance.
- Verification and reverification of information provided by applicants, subrecipients and contractors to ensure that the information provided is true and accurate.
- Provide technical assistance to assist subrecipients, applicants and contractors.
- All staff and subrecipients will attend/complete fraud related training provided by HUD OIG, when offered.

8. Training Requirements

All County OOR employees and subrecipients are required to attend fraud related training provided by HUD OIG, when offered, to assist in the proper management of CDBG-DR grant funds.

Additionally, all County OOR employees responsible for the administration of CDBG-DR funds must adhere to the County's Code of Ethics (Appendix A) to ensure transparency, accountability, and the highest standards of conduct.

9. Conflict of Interest

In the procurement of supplies, equipment, construction, and services funded by CDBG-DR, the conflict of interest provisions outlined in 2 CFR 200.318 apply. The County OOR along with its contractors, subcontractors, partners, and organizational subrecipients, must maintain and follow written policies and procedures designed to prevent conflicts of interest during the selection, award, and administration of contracts.

Any employee, officer, agent, or board member who has a real or apparent conflict of interest is not permitted to participate in any aspect of the procurement process.

In all other situations not covered by 2 CFR 200.318, the provisions of 24 CFR 570.611 will apply. Under this regulation, individuals involved in CDBG-DR-funded activities are prohibited from having any financial interest in those activities. This restriction includes any direct or indirect financial benefit through immediate family or business relationships. It applies both during the individual's tenure and for one year after leaving their position. This includes interests in contracts, subcontracts, or any financial benefits resulting from CDBG-DR-funded projects.

a. Identification of Conflicts of Interest

Each individual involved in the administration of CDBG-DR funds must complete and submit an annual conflict of interest disclosure form. In addition, all personnel must promptly notify their immediate supervisor or the appropriate program manager if a new potential or actual conflict arises during their involvement with the program.

All conflict disclosures must be submitted in writing to the QA/QC Program Manager as soon as the conflict is identified. The QA/QC Program Manager is responsible for reviewing the disclosure for completeness and ensuring it is appropriately logged and documented. Once reviewed, the QA/QC Program Manager must forward all disclosures to the Programs Chief for final determination and, if necessary, implementation of mitigation measures.

The Programs Chief is responsible for maintaining oversight of conflict of interest compliance, including reviewing reported conflicts, determining appropriate actions, and ensuring that resolutions are documented and retained in accordance with recordkeeping policies. The Programs Chief will be held accountable for the effectiveness and enforcement of conflict of interest procedures and decisions, and their actions will be subject to periodic review and oversight by the County's Internal Auditor.

Failure to disclose a conflict of interest may result in corrective action, including reassignment, termination of contract, or other disciplinary measures as described in the County OOR's policies and procedures.

b. Addressing Conflicts of Interest

Upon disclosure, the Programs Chief will refer identified conflict of interest situations to a Special Considerations Panel that will consist of a minimum of two County staff from departments other than CDBG-DR, the Deputy Corporation Counsel for CDBG-DR, and the internal audit employee/contractor.

If a conflict is determined to exist, the County OOR will take appropriate action to address the conflict, which may include:

- Reassignment of duties or responsibilities to avoid any conflict.
- Recusal from decision-making or evaluation processes.
- Termination of involvement in the specific transaction or activity.
- Implementation of other corrective actions as necessary to mitigate any potential or perceived conflict.

All disclosed conflicts of interest, the review process, and any corrective actions taken will be documented and maintained in accordance with applicable federal, state, and local record retention policies.

Failure to comply with this conflict of interest statement may result in disciplinary action, up to and including termination of employment or contract, and could affect the County's ability to retain CDBG-DR funding. The County OOR will ensure all personnel are informed of this policy and understand its importance in maintaining the integrity of the CDBG-DR program.

c. Exceptions

The County does not have authority to grant exceptions independently. The Special Considerations Panel's role is to review requests and make a recommendation, but final approval rests with HUD.

When reviewing requests for exceptions to conflict of interest restrictions, the Special Considerations Panel will apply criteria consistent with HUD guidance. An exception request may be submitted to HUD only if the panel determines that it supports the objectives of the CDBG-DR program and contributes to effective and efficient program administration. The panel will consider the following factors in making its recommendation:

- Whether the exception would result in substantial cost savings or provide critical expertise that is not otherwise available to the program.
- Whether the affected party was selected through a fair and open competitive process, such as public bidding or solicitation.
- Whether the individual requesting the exception is a member of the intended low- or moderate-income beneficiary group and would receive the same benefits made available to others in that group.
- Whether the individual has recused themselves from all duties and decision-making responsibilities related to the specific program activity.
- Whether the financial interest or benefit existed before the individual assumed their current position or role.
- Whether denying the exception would cause significant hardship to the recipient or individual, and whether that hardship outweighs the public interest in avoiding conflicts of interest.
- Any other relevant information or circumstances specific to the request.

The conflict must be publicly disclosed through at least one of the following methods: during a publicly noticed meeting, on the County OOR CDBG-DR website, in publicly accessible program reports or notices, or through publication in a local newspaper or official social media channels. The disclosure must be clearly documented, including a description of how and when it was made, along with supporting materials such as meeting minutes, screenshots, publication dates, or copies of the public notice.

The panel's findings and recommendations with an opinion from the Deputy Corporation Counsel must be thoroughly documented and submitted to the Programs Chief or designated approving authority for final review and submission to HUD. All exception decisions will comply with applicable federal regulations, including 24 CFR 570.611 and 2 CFR 200.318, and be retained in the official program record. HUD will consider an exception only after the County OOR has provided:

- A disclosure of the nature of the conflict accompanied by an assurance that there has been public disclosure of the conflict and a description of how the public disclosure was made
- An opinion of the CDBG-DR attorney (Deputy Corporation Counsel) that the interest for which the exception is sought would not violate State or local law.

This policy does not automatically preclude County program officials, their employees, agents, or designees from participating in the program or receiving assistance, as long as all eligibility criteria are met. County program officials, their employees, agents and/or designees should disclose their relationship with the County at the time

of their application. Any exception granted will be documented and maintained according to applicable federal, state, and local regulations.

Appendix A: County of Maui Code of Ethics

ARTICLE 10 CODE OF ETHICS

Section 10-1. Declaration of Policy. Elected and appointed offices and employees shall demonstrate by their example the highest standards of ethical conduct to the end that the public may justifiably have trust and confidence in the integrity of government.

Section 10-2. Board of Ethics. There shall be a board of ethics.

1. The board shall consist of nine members appointed by the mayor with the approval of the council.
2. The board shall:
 - a. Initiate, receive, hear and investigate complaints of violations of this Article.
 - b. Initiate impeachment proceedings against elected officers and officers appointed to elective office who are found by the board after investigation to have violated this Article. Such proceeding shall be brought in the name of the board which shall be represented by special counsel of the board's choosing.
 - c. Render advisory opinions with respect to application of this Article on request. All requests for advisory opinions shall be answered within forty-five (45) days of its filing; failure to submit an advisory opinion within the forty-five (45) days shall be deemed a finding of no breach of this Article.
 - d. Prescribe forms for the disclosures provided in this section and to implement the requirements of the disclosure provisions.
 - e. Examine all disclosure statements filed and to comment on or advise corrective action as to any matters that may indicate a conflict of interest.
 - f. Adopt such rules, having the force and effect of law, as will be necessary to provide for the enforcement of the provisions of this Article.
3. In the course of its investigations, the board shall have the power to administer oaths and subpoena witness and to compel the production of books and papers pertinent thereto.
4. The board, after due deliberation on issues before it, shall make findings of facts and conclusions of law regarding such issues and shall transmit the same to the appropriate appointing authority and the prosecuting attorney for appropriate disposition.
5. If any office or employee, of former office or employee, obtains an advisory opinion from the board and acts accordingly, or acts in accordance with the opinions of the board, the officer or employee shall not be held liable for violating any of the provisions of this Article.
6. The council and mayor shall cooperate and provide financing and personnel reasonably required by the board in the performance of its duties.
(Amended 1992).

Section 10-3. Financial Disclosure.

1. All elected county officers, all candidates for elective county office and such appointed offices or other employees as the council shall designate by ordinance shall file with the board of ethics and the county clerk financial disclosures in a form or forms to be prescribed by the board of ethics. Such financial disclosures shall be open to public inspection.
2. All members of boards and commissions established under this charter, and such appointed officers or other employees as shall be designated by the council by ordinance as having significant discretionary or fiscal powers shall file with the board of ethics confidential financial disclosures in a form or forms to be prescribed by the board of ethics which disclosures shall not be open to public inspection provided that the names of all persons required to file confidential financial disclosures, the dates by which the disclosures are required to be filed, and the dates on which the disclosures are actually filed, shall be open to public inspection.

3. All persons required herein to make financial disclosures shall file such disclosures within fifteen (15) days of taking office or within fifteen (15) days of filing nomination papers as a candidate for an elected county office. The disclosure shall be sworn to under oath and shall include, but not be limited to, sources and amount of income, business ownership, officer and director positions, ownership of or interest in real property, debts, creditor interests in insolvent businesses, the names of persons represented before government agencies, and such other information as shall be prescribed by the board of ethics. (Amended 1994, 1992)

Section 10-4. Prohibitions.

1. No officer or employee of the county shall:
 - a. Solicit, accept or receive any gift; directly or indirectly, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it can reasonably be inferred that the gift is intended to influence the officer or employee in the performance of the officer's or employee's official duties or is intended as a reward for any official action on the officer's or employee's part.
 - b. Disclose information which, by law or practice, is not available to the public and which the officer or employee acquires in the course of the officer's or employee's official duties or use such information for the officer's or employee's personal gain or for the benefit of anyone.
 - c. Engage in any business transaction or activity or have a financial interest, direct or indirect, which is incompatible with the proper discharge of the officer's or employee's official duties or which may tend to impair the officer's or employee's independence of judgment in the performance of the officer's or employee's official duties.
 - d. Use county property or personnel for other than public activity or purpose.
 - e. Fail to disclose a financial interest in any matter which may be affected by an action of a county agency or vote on any matter affected by such interest.
 - f. Receive compensation for any service rendered in behalf of any private interest after termination of service to or employment with the county in relation to any case, proceeding or application with respect to which the officer or employee was directly concerned, or which was under his or her active consideration, or with respect to which knowledge or information not generally available to the public was made available to him or her during the period of service to or employment with the county.
2.
 - a. No former mayor or council member shall appear for compensation before any agency of the county within a period of one (1) year after leaving the county elective office.
 - b. No former non-elected salaried employee or officer of the county shall appear for compensation before any department or other agency of the county by which such employee or officer was last employed within a period of one (1) year after termination of service to or employment with the county.
3. The county shall not enter into any contract of a value in excess of \$500.00 with an officer or employee or with a firm in which an officer or employee has a substantial interest involving services or property unless the contract is made after competitive bidding.
4. Officers and full time employees of the county shall not appear on behalf of or represent private interests before any county agency, provided that no officer or employee shall be denied the right to appear before any agency to petition for redress or grievances caused by any official county action affecting such person's personal rights, privileges or property, including real property, provided that members of boards and commissions may appear on behalf of private interests before county agencies other than the one on which such person serves and other than those agencies that have the power to review the actions of the agency on which such person serves, or to act on the same subject matter as the agency on which such person serves; provided, further, that without changing the prohibitions and rights stated above, the council by ordinance may prescribe further standards, conditions, and guidelines concerning the representation of private interests before county agencies.

(Amended 2002, 1992)

Section 10-5. Penalties. Any person who violates the provisions of this Article shall be subject to a fine to be provided for by ordinance adopted by the county council, and in addition to any such fine that may be imposed, non-elected officers or employees may be suspended or removed from office or employment by the appropriate appointing authority and elected officers may be removed through impeachment proceedings pursuant to Section 13-13.