

STAFF RESPONSIBILITY FOR SAFEGUARDING DISTRICT ASSETS

Background

Mt. Lebanon School District is committed to establishing and maintaining an environment of fairness, honesty and ethical behavior for our employees, students, the public, and outside individuals and organizations with whom the District has a relationship. The deterrence, discovery, reporting and documentation of misconduct and dishonesty provides a sound foundation for the protection of District funds, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted and the recovery of assets.

Purpose

The purpose of this policy is to communicate the District's commitment to meeting the highest moral, ethical and legal standards in the safeguarding of District assets, to the deterrence and investigation of suspected fraud and dishonesty by employees and others, and to provide specific instructions regarding appropriate action in case of suspected violations.

Definitions

The definition of fraud and dishonesty includes but is not limited to the following:

- theft or other misappropriation of assets, including assets of the District, our students, suppliers or others with whom we have a business relationship;
- misstatements and other irregularities in school records;
- forgery or other alteration of documents;
- bribery and other deceptive unlawful acts;
- engaging in conduct that constitutes a conflict of interest; and/or
- any similar acts.

The District specifically prohibits these and any other illegal activities in the actions of its employees, administrators, and others responsible for carrying out the District's activities.

Policy

It is the policy of the Board that all employees of the District are to conduct business in accordance with the highest moral, ethical and legal standards which shall include the following affirmative obligations:

- A. No employee shall engage in acts constituting fraud and dishonesty.
- B. All employees shall protect the assets and information of the District against loss, theft and misuse.
- C. All employees shall handle and report all information accurately, honestly and properly.
- D. All employees shall refrain from any activity that might involve or appear to be a conflict of interest, including the giving or accepting of anything that could reasonably be seen as improperly influencing the recipient.
- E. All employees shall comply with the Public Official and Employee Ethics Act, 65 Pa.C.S. § 1101 *et seq.*, as amended.
- F. All employees shall perform their assigned tasks in a responsible, reliable and cooperative manner and with a commitment to high levels of productivity and quality.

It is also the policy of the Board that:

A. Reporting

It is the responsibility of every employee to immediately report suspected violations of this policy to the administrator in charge of their building or to the Superintendent. If a report is made to any individual other than the Superintendent, that individual has the duty of reporting the incident to the Superintendent. Where the Superintendent is suspected, the incident should be reported to the Director of Business. Any reprisal against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

Due to the important yet sensitive nature of the suspected violations, effective professional follow up is critical. Employees should not in any circumstances perform any investigative or other follow up steps on their own. All relevant matters, including suspected but unproved matters, should be referred to the building principal, the Superintendent, or the Director of Business.

B. Reported Incident Follow Up Procedure

Care must be taken in the follow up of suspected violations of this policy to avoid acting on incorrect or unsupported accusations, to avoid alerting suspected individuals that follow up and investigation is underway, and to avoid making statements which could adversely affect the District.

Accordingly, the general procedures for follow up and investigation of reported incidents are as follows:

1. Employees and others must immediately report all factual details as indicated above.
2. The Superintendent, or designee, in conjunction with legal counsel, has the responsibility for follow up and, if appropriate, investigation of all reported incidents.
3. No records related to the reported incident will be removed or destroyed during an investigation.
4. Employees should not communicate with the suspected individuals about the matter under investigation.
5. In appropriate circumstances and at the appropriate time, the Superintendent (or the Director of Business) will notify the Board and the auditor.
6. The Superintendent (or the Director of Business) may also obtain the advice of legal counsel at any time throughout the course of an investigation or other follow up activity on any matter related to the report, investigation steps, proposed disciplinary action or any anticipated litigation.
7. The existence of the investigation or other follow up activity will not be disclosed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties and responsibilities effectively.
8. All inquiries from an attorney or any other contacts from outside of the District, including those from law enforcement agencies or from the employee under investigation, should be referred to legal counsel.

C. Results of Investigation

Results of investigations will be reported to the appropriate agencies or officials, and may result in disciplinary action up to and including dismissal and/or legal action to recover assets.

Investigative or other follow up activity will be carried out without regard to the suspected individual's position or level, or relationship with the District. All investigations of alleged wrongdoing will be conducted in accordance with the law and District policies and procedures.

Administrative Responsibility

It is the responsibility of the Administration to implement and enforce this policy, and to develop Administrative Procedures for implementation or enforcement where necessary.

Communication

This policy shall be communicated to:

1. All District Staff
2. The Mt. Lebanon Community

Adopted: March 21, 2005
Revised: March 16, 2020