

ADMINISTRATIVE REGULATION

No. 116

Board of Trustees Douglas County School District

OBJECTIVES

Reporting and Definitions of the Fiscal Code of Ethics

REPORTING

A District officer, employee or agent who suspects that an illegal or unethical act, as described by the associated policy, has occurred is required to internally report such instances as described below. District Administration will not retaliate against any employee who, in good faith, has reported what they believe to be illegal or unethical acts by District staff or of another individual or entity with whom the District has a business relationship, on the basis of a reasonable belief that the practice is in violation of law or clear mandate of this policy.

An Incident Report must be completed by the Complainant and should include the following information:

- Date of Report
- Granting Agency, if known (Federal, State, Local or Private)
- Grant Number, if known
- Location of Incident
- Date and Time of Incident
- Source of complaint (DCSD employee, grantee, contractor, vendor, etc.)
- Detailed description of the alleged infraction

Once completed, the Incident Report can be submitted to the Director of Grants & Assessments, the Director of Special Education, the Chief Financial Officer, the Director of Human Resources, or the Superintendent.

INVESTIGATION

The Director of Human Resources will investigate, record, and report all suspected instances in a timely manner to Grants and Assessments or Special Education (if grant monies are involved), and Business Services including the initial incident report as well as a report indicating actions taken, if any.

Depending on the results of the investigation, the Director of Human Resources will take appropriate action, including disciplinary actions for violations of this code of conduct by a District officer, employee or agent.

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RESULTS

District Administration will take appropriate action to prevent incidents of fraud, malfeasance, misapplication of funds, gross mismanagement or other criminal activities. Specifically, the department(s) affected by an Incident Report will review current procedures, and make changes, if applicable and necessary, as a result of a completed investigation.

DEFINITIONS

Misapplication of Funds: Any employee who embezzles, abstracts or willfully misapplies any District monies or funds, or who issues or puts forth any deposits, draws any draft, or who makes use of any funds in any manner, with the intent to injure or defraud, or to deceive any District employee, and any person who, with like intent, aids or abets any other District employee.

Bribery: the offer or acceptance of anything of value in exchange for influence on a government/public official or employee. Bribes can take the form of gifts or payments of money in exchange for favorable treatment, such as awards of government contracts. Other forms of bribes may include property, various goods, privileges, services and favors.

Fraud: the intentional deception of a person or entity by another made for monetary or personal gain. Fraud offenses always include some sort of false statement, misrepresentation, or deceitful conduct.

Malfeasance: the performance by a public official of an act that is legally unjustified, harmful, or contrary to law; wrongdoing (used especially of an act in violation of a public trust).

Gross Mismanagement: gross mismanagement in the work of the public service can manifest itself in two ways: (1) conduct motivated by bad faith or improper purpose, such as personal gain or an abuse of authority; or (2) conduct that, while not motivated by improper motive, constitutes gross mismanagement.

To assess whether particular conduct, while not motivated by bad faith or improper purpose, is gross mismanagement (category 2), District Administration considers a series of non-exhaustive factors.

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- The seriousness of the conduct: For instance, mere errors will not constitute gross mismanagement, but an error that is serious, and not debatable among reasonable people, could.
- The frequency or systematic nature of the conduct: Patterns of conduct are more likely to constitute gross mismanagement than are isolated incidents.
- The public interest: Gross mismanagement is more likely to exist if the conduct is something that would shock or concern a reasonable member of the public.
- The impact on the District and/or the program area: Gross mismanagement is more likely to exist if the conduct has significantly affected, or could significantly affect, the District's ability to carry out its mandate, District's employees, students or the public trust.
- The conduct of the employee: Gross mismanagement is more likely to exist if the conduct is reckless or willfully disregards established policies, practices and procedures.

See Related Board Policy

October 13, 2015