

Board of Trustees Douglas County School District

OBJECTIVES

Employees' Fiscal Code of Ethics

Douglas County School District's elected and appointed officials and employees are committed to conducting business fairly, honestly and openly; to the highest standards of integrity; and in accordance with relevant federal, state, and local laws, policies and regulations. The District has no tolerance for misapplication of funds, fraud, malfeasance, gross mismanagement, or other criminal activities in programs funded fully or in part by federal, state, local, or private grants or donations.

The purpose of this policy is to define and establish the standards of ethics and fiscal conduct that are required of all elected and appointed officials and employees – regardless of funding source. For purposes of this policy, an employee is defined as contracted, hourly, temporary, and stipended (e.g. coach). The officers and employees of the District shall conduct themselves with honesty and integrity in the course of performing their duties and responsibilities. Violations of any of the provisions of this policy may result in disciplinary action, up to and including termination. Compliance is required but not limited to the following responsibilities.

EMPLOYEES' RESPONSIBILITIES

All employees are entrusted with the responsibility of preserving the District's resources and using those resources in a prudent manner for their designated purposes, as prescribed by laws, regulations, policies and rules, and contracts, grants and donor restrictions. Employees shall be responsible for the following actions in the performance of their duties and responsibilities:

- Conduct themselves with honesty and integrity in the course of performing their duties and responsibilities while maintaining appropriate confidentiality;
- Exercise prudence and integrity in the management of the District's resources in their custody and in all fiscal transactions in which they participate;
- If given authority by their supervisor to collect cash on behalf of an approved District or site activity, shall turn in all cash receipts to their administrator, or his/her approved designee, on a daily basis;
- Shall conduct all purchasing activities in accordance with laws, policies and rules and regulations including contracts, grants, and donor restrictions;
- Shall not use District time, property (including monies or funds), equipment, or facilities for personal use or gain;
- Diligently follow all lawful instructions while using professional judgment and reasonable care, and exercising only the authority granted;

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- Act in a competent manner within the scope of the employee's position authority, and in compliance with applicable laws, regulations, policies and rules, and contracts, grants and donor restrictions;
- Comply with any lawful and reasonable direction given by a District employee who has authority to give the direction;
- Not knowingly be party to or condone fiscal misconduct; report potential or perceived fiscal misconduct, and conflicts of interest as required by this policy; and cooperate fully in the investigation of any misconduct;
- Shall not use or suppress information acquired through the employee's District duties or relationships which by law or practice is not at the time available to the general public to further the employee's own current or future pecuniary interest or the current or future pecuniary interest of any other persons or business entity;
- Not knowingly sign, subscribe to, or permit the issuance of any financial statement or report that contains any material misstatement or that omits any material fact; and
- Shall comply with any other conduct or fiscal requirement that is prescribed by the District.

EMPLOYEE GIFTS OR HOSPITALITY

The presentation of gifts to staff members by students and their parents is discouraged as it tends to embarrass students with limited means and gives the appearance of currying favor. However, gifts freely given to staff members to show appreciation must comply with the following:

- No District employee shall seek or accept any gift, service, favor, employment, engagement, perquisite, gratuity, or economic opportunity or advantage which would tend to improperly influence a reasonable person in the employee's position to depart from the faithful and impartial discharge of the employee's District duties; and
- Cash gifts may never be accepted by an employee. All cash gifts shall be directed to the Office of the Principal to be distributed through the Student Activity Funds or School Discretionary Funds as determined by the Principal. The Principal will document the receipt of cash for its intended use, and will disperse donations collected accordingly. However, cash equivalents (e.g. gift cards) may be accepted by an employee.

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VENDOR RELATIONS

No District officer, employee or agent shall seek financial or any other unwarranted privilege, preference, exemption, or advantage – either personally [including any household member or any business entity in which the employee has a significant pecuniary interest] or for the District – through bribery, fraud, kickbacks, misapplication of funds, malfeasance, gross mismanagement, or other criminal activities. No District officer, employee or agent of the District shall offer, promise, give, request, or agree to receive or accept a bribe for any purpose. These actions are unethical and potentially illegal.

No District officer, employee or agent shall participate in the selection, award, or administration of a contract supported by Federal, State, or local funds, or private grant funds or donations, if a real or apparent conflict of interest would be involved.

A conflict would arise with the officer, employee or agent, or any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein has a financial interest in or a tangible personal benefit from vendor considered for an award.

Under no circumstance should a District officer, employee or agent receive any gift or hospitality from an affected vendor during the course of bidding of a contract.

Excessive or lavish gifts or hospitality in relation to business transactions or arrangements with granting agencies, contractors, or parties to subcontracts might constitute bribery.

Gifts and hospitality must not exceed normal business courtesy; all gifts or hospitality given to a District officer, employee or agent must be for business purposes, reasonable and appropriate. The following can be used as guidance regarding nominal versus excessive:

- Promotional items that apply to any supply order (not specific to the District);
- Promotional items and door prizes that anyone would receive at a conference or event (not singling out a District employee);
- Meals, holiday gifts, or demonstrations of hospitality must not exceed \$99; and
- Cash or cash equivalents [salary, retainer, augmentation, or expense allowance] may never be accepted by an employee from a vendor.

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REPORTING

Any District officer, employee or agent who suspects that an illegal or unethical act, as described by this policy or the associated regulation, has occurred is required to internally report such instances as described in Administrative Regulation 116.

Adopted: 11/10/15