

Board of Trustees Douglas County School District

OBJECTIVES

OFFICIALS' AND 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 all applicable federal, state, and local laws, Board 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 stipend (e.g., coach) staff. 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 corrective or disciplinary action, up to and including termination, in accordance with applicable Board policies, collective bargaining agreements, and law. 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, turn in all cash receipts to their administrator, or approved designee, on a daily basis;
- Conduct all purchasing activities in accordance with laws, policies and rules and regulations including contracts, grants, and donor restrictions, and applicable Board policies and administrative regulations;
- Not use District time, property (including monies or funds), equipment, or facilities for personal use or personal gain;
- Diligently follow all lawful instructions while using professional judgment and reasonable care, and exercising only the authority granted;

Board of Trustees Douglas County School District

OBJECTIVES

- 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 Administrative Regulation 116; and cooperate fully in the investigation of any misconduct;
- 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
- 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 disburse donations collected accordingly. However, cash equivalents (e.g., gift cards) may be accepted by an employee only when their value does not exceed fifty dollars (\$50) per occurrence, they are freely given tokens of appreciation with no connection to official action, and they are consistent with the standards set forth in the Vendor Relations section of this policy.

Board of Trustees Douglas County School District

OBJECTIVES

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. For purposes of this policy, "immediate family" means the spouse or domestic partner of the officer, employee, or agent, and any child, parent, grandparent, grandchild, brother, or sister of that individual, whether by blood, adoption, or marriage, consistent with NRS 281A.065.

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 when the officer, employee or agent, or any member of his or her immediate family, their 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.

Any District officer, employee, or agent who has or acquires a financial interest or relationship that constitutes or may constitute a conflict of interest as described in this policy shall promptly disclose that interest in writing to their immediate supervisor and to the Superintendent or designee. The employee shall recuse themselves from any related decision, selection, or administrative process until the conflict is resolved or formally waived in writing by the Superintendent or designee.

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:

Board of Trustees Douglas County School District

OBJECTIVES

- 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 per occurrence and must not be intended to influence District decisions; and
- Cash or cash equivalents [salary, retainer, augmentation, or expense allowance] may never be accepted by an employee from a vendor, including gift cards.

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 soon as practicable, but no later than five (5) business days after becoming aware of the suspected violation, as described in Administrative Regulation 116.

LEGAL REFERENCES

NRS 281A.400 – Restrictions on use of official position for personal gain
NRS 281A.420 – Disclosure of conflicts of interest by public officers and employees
NRS 281.611 – Protection of employees from retaliatory action
NRS 332 – Local Government Purchasing Act
2 CFR Part 200 – Uniform Administrative Requirements for Federal Awards

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