

6Hx19-2.49 Ethical Behavior and the Reporting of Suspected Misconduct, Fraud or Other Illegal Acts in the Workplace

The purpose of this Board Rule is to formalize PHSC's code of conduct for all College employees and require that verifiable misconduct or other inappropriate behavior be reported. College employees are expected to conform to Florida Statutes regarding *Code of Ethics*, to include the legislative intent expressed in Section 112.311(6).

The District Board of Trustees recognizes that ensuring the integrity of College processes and operations is critical to providing fair and affordable access to higher education within our service district. It shall be the College's practice to identify and promptly investigate any misconduct, fraud, or other dishonest activities against the College and when appropriate to pursue legal remedies. Such behavior will not be tolerated nor will it be overlooked.

The College aims to promote and maintain an organizational environment and culture that promotes honesty and ethical behavior by raising awareness of the need for high standards of personal and professional conduct. Any dishonest conduct, acts of fraud, or other illegal acts verified by internal or external investigation, (including the course of routine audits) or pursuant to a criminal conviction, or through written acknowledgment by the employee(s) concerned, shall result in the appropriate disciplinary and legal actions against the employee(s) and/or entities, to include the possibility of termination or employment, restitution and/or forwarding information to the appropriate authorities for criminal prosecution.

Specific procedures for the reporting and investigation of suspected misconduct or unethical behavior are contained in IMM #2-30.

1. Definitions

For the purposes of this Board Rule, misconduct, fraud, and other illegal acts shall include but not be limited to:

- Theft or misappropriation of College assets
- Submitting false claims for payments or reimbursement
- Accepting or offering a bribe or accepting gifts or other favors under circumstances that might lead to the expectation that the gift or favor was intended or influence an employee's decision-making while serving the College
- Accepting a commission from or paying same to a third party
- Black mail or extortion
- "Off Books" accounting or making false or fictitious entries
- Knowingly creating and/or distributing false or misleading financial reports
- Paying of excessive prices or fees where justification thereof is not documented

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- Violation of the College's procedures with the aim of personal gain or to the detriment of the College
- Willful negligence intended to cause damage to the material interest of the College
- A dishonest, irresponsible or deliberate act against the interests of the College

The term "employee" refers to an administrative, faculty, or staff member who receives compensation, either full or part time from the College. The term also includes any volunteer who provides services to the College through an official arrangement with the College or a College organization.

2. Responsibility for the Detection and Prevention of Misconduct, Fraud, or Other Illegal Acts

Employees at all levels are responsible for exercising due diligence and control to prevent, detect and report dishonest conduct, acts of fraud, or other illegal activities. Those who fail to carry out these responsibilities may be subject to punitive action as stated in District Board of Trustees Rule 6Hx2.59, *Disciplinary Action*, up to and including termination of employment.

Responsibility of Management

It is the responsibility of the administration to be familiar with the types of improprieties that might occur in their area and be alert to any indication that improper activity, misappropriation or dishonest activity is or was occurring in his or her area and to put in place controls to deter such occurrences.

Administrators are required to support and work with College Officials, involved departments, and law enforcement agencies in the detection, reporting and investigation of dishonest or fraudulent activity including the prosecution including the prosecution of offenders. If a fraud is detected in an area, the responsible administrator or manager is expected to take appropriate corrective action(s) to ensure adequate controls exist to prevent reoccurrence of improper actions.

Responsibility of Employees

It is the responsibility of all employees to conduct their College business in an honest and ethical manner. Employees must also be alert to the possibilities for fraud and be on guard for any indications that improper or dishonest activity is taking place.

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3. Reporting Suspected Misconduct, Fraud, or Other Illegal Acts

It is the responsibility of all College staff to report any known or perceived instances of misconduct, fraud or other illegal acts in the workplace without delay in accordance with procedure IMM2-30. Reporting anonymously is acceptable but requires sufficient details of the wrongdoing to allow investigation. Persons who cover up, obstruct, or fail to report, will be considered to be involved in assisting the perpetrator and/or being a participant in the misconduct and may be subject to disciplinary action and/or discharge. Persons who threaten retaliation or retaliate against a person reporting misconduct under this Rule shall be subject to disciplinary action up to and including termination of employment.

Great care must be taken in dealing with suspected dishonest conduct, fraud, or other illegal activities. Actions to avoid:

- Making incorrect or unsubstantiated accusations
- Alerting suspected individuals of an investigation
- Treating employees in a manner inconsistent with the College's rules and procedures for due process
- Making statements that could lead to claims of false accusations or other charges

No investigation of the suspected wrongdoing should take place until the Vice President of Instruction/Provost, West Campus (in the case of academic staff) or the Vice President of Student Development and Enrollment Management (in the case of student development and student activities staff) and/or Vice President of Administration and Finance (in the case of all other staff) has been informed. However, in the event that the allegations to be investigated relate to or involve any of the parties identified above, then the President shall be informed prior to the commencement of the investigation. The College Attorney/Director of Governmental Affairs shall be notified of the allegations and pending investigation and be kept informed of the progress of the investigation. The President will advise the members of the District Board of Trustees of the investigation and keep them apprised of its progress.

Rule Adopted: 8/25/75; 11/19/79; 9/12/82; 5/19/86; 11/16/87; 10/21/97;
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Effective Date: 10/7/75; 11/19/79; 9/13/82; 5/19/86; 11/16/87; 10/21/97;
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Legal Authority:

General Authority: FS 1001.64; 1001.65; 112

Other References:

Law Implemented: FS1001.64(1)(2)(4)(5)(18)(23)(44);
1001.65(1)(3)(6)(16)(25);

112.311-313

Proposer: Katherine M. Johnson, President