

REPORTING EMPLOYEE MISCONDUCT INVOLVING DISTRICT RESOURCES

Colorado Springs School District 11 (hereinafter referred to as the "District") recognizes the importance of protecting the District, students, taxpayers, District operations, employees and District assets against the risks of wrongdoing, misconduct, dishonesty and unethical activities. Therefore, it is necessary to institute and clearly communicate this policy to employees, both internal and external customers, and vendors.

The District must be prepared to manage the risks associated with misconduct and dishonesty, and their potential impacts, in a professional manner. Some of the many ways misconduct and dishonesty can impact the District include financial loss, damage to the District's reputation, negative press, investigative costs, and litigation.

The District's goal is to maintain an environment that is fair and honest for our taxpayers, our students, and our employees.

Scope

This policy covers all District employees, all vendors and customers to the extent that any District resources are involved or impacted. Additionally, it will apply to all situations of misconduct or dishonesty to include theft or misappropriation of assets, misstatements of company records, including the intentional misstatement of the District's financial situation, wrongdoing, forgery or alteration of documents, fraud or unlawful/unethical acts.

Definitions

Fraud is defined as an intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Some examples of fraud include:

- Theft of cash or fixed assets
- Falsification of expenses, invoices and requests for funding
- Failure to account for monies collected
- Alteration or falsification of records

Corruption is defined as the offering, giving, soliciting or accepting of an incentive or reward that may improperly influence the action of a person or entity. Some examples of corruption include:

- Bribery
- Conspiracy
- Extortion

Policy Objectives

The purpose of this policy is to provide information regarding the prevention and investigation of supposed misconduct and dishonesty by employees of the District. This policy will also provide instructions on appropriate action when violations are suspected.

This policy also serves as proof that the District is committed to the prevention, detection, and correction of misconduct and dishonesty involving District resources.

Measures to Minimize Risk

In order to maintain the District's high standards, procedures and internal controls have been established to provide an environment which will minimize the opportunity for dishonesty. These procedures and internal controls help the District conduct its business in a professional and ethical fashion.

It is the responsibility of supervisors to operate within the proper internal control systems and to confirm that proper procedures are applied and disseminated to their employees. Internal controls are established throughout the District to ensure:

- An adequate separation of duties (more than one employee is involved in key tasks);
- Proper authorization procedures (transactions must be approved);
- Independent monitoring and checking of data and documentation (checks and balances).

Procedures when Misconduct or Dishonesty is Suspected

It is the responsibility of all District employees to immediately report suspected misconduct or dishonesty involving District resources to their supervisor. When supervisors are made aware of potential acts of misconduct, they must immediately report this to their immediate supervisor and the District's Chief Financial Officer, and the reporting employee should not communicate with the suspected individuals or organizations about the matter. Retaliation against employees reporting violations is prohibited. Such retaliation may result in disciplinary action, up to and including termination of employment.

The District requires alleged misconduct to be thoroughly investigated by designees assigned by the Superintendent.

The normal sequence of events, should misconduct involving District resources be alleged, will be as follows:

- If employees suspect an indiscretion has occurred, or is likely to occur, they should normally report this to their Supervisor who will in turn inform the appropriate upper level Supervisor.
- Should preliminary investigations suggest the suspicion is reasonable, the Superintendent must be informed without delay.
- Where further investigations indicate wrongdoing may have occurred, the Superintendent will consult with all parties he deems necessary. This may result in a decision to handle the matter according to the appropriate disciplinary action and/or to involve law enforcement if appropriate.
- Where financial impropriety is suspected, law enforcement will customarily be informed.
- Neither the existence nor the outcome of investigations or other activity will be revealed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties successfully.
- All inquiries from an attorney or other contacts outside of the District will be referred to the Superintendent or designee. This includes requests from law enforcement agencies.

Care must be taken when following up on suspected misconduct and dishonesty to avoid acting on incorrect or unsupported allegations, to avoid notifying suspected individuals of the

investigation, and to avoid making comments that could potentially affect the District or an employee.

Mechanisms for Employees to Voice Concerns

Employees are vital to the successful implementation of measures against misconduct or dishonesty. As a result, the District encourages employees to report any concerns they have, without fear of being penalized. Normally, employees should raise such concerns with their Supervisors, who have a responsibility to inform their Supervisors. However, other routes are available and employees are free to discuss suspicions with any of the following:

- Executive Director of School Leadership
- District Internal Auditor
- Any member of Executive Cabinet (Deputy Superintendents, Assistant Superintendents, etc.)
- Director of Human Resources
- Superintendent
- Non-Discrimination Compliance Coordinator/Ombudsman

All concerns reported will be kept confidential and fully investigated. If the reporting party wishes to remain anonymous, every effort will be made to ensure such confidentiality to the extent possible.

The Director to whom the concerns are expressed will take prompt action to investigate and the employee will be notified of any action taken. Where action is not appropriate, the employee will also be given a prompt and detailed explanation of the matter.

Employees should be aware that, if a suspicion is reported and results in prosecution or hearing, their involvement as a witness may be necessary.

There is also a need to ensure that the investigative process is not misused. Any abuse, such as providing unsubstantiated or malicious accusations, may be dealt with as appropriate and result in disciplinary action. This should not deter employees from raising genuine concerns, made with good intent, for fear that they may be unsubstantiated.

Adopted June 19, 2013
Revised October 14, 2015

CROSS REFS.: Colorado Springs Education Association Master Agreement
Educational Support Professionals Meet and Confer Handbook
Executive/Professional Meet and Confer Handbook