

CODE OF CONDUCT INVOLVING FINANCIAL TRANSACTIONS

An employee, officer or agent of the district shall:

- conduct all district business with openness and integrity;
- deal fairly and honestly with vendors, suppliers, and any others with whom the district does business.

No employee, officer or agent shall knowingly permit any business transaction to occur that is not in the best interest of the district and taxpayers. Nor shall they be involved in any decisions including but not limited to the selection, award, or administration of a contract supported by Federal, State and/or local funds, if a conflict of interest, real or apparent, would be involved. Such a conflict could arise when the district employs or is about to employ an individual who has a financial or other interest in the firm selected for an award including the employee, officer or agent; member of his/her immediate family; or his/her partner. A board member should recuse him/herself from a vote if a conflict exists (reference policy GBCA).

Officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or anyone else whose actions may be reasonably interpreted as possibly influencing an employee's judgment. This prohibition applies both to the giving and the receiving of payments.

It is the responsibility of an employee, officer or agent to maintain the confidentiality of each district's proprietary information from discussing confidential information with anyone who does not have a legitimate need to know the information.

No employee, officer or agent may:

- discuss with a potential bidder the specific budget allocation, other potential bidders, and/or an amount to be bid that would be acceptable by the board;
- falsify, alter, or destroy any account, record, or other business-related document on file including electronic documents, except as permitted by document retention policies EHAB and EHB.

An employee, officer or agent is prohibited from setting up or maintaining any unrecorded fund, reserve, asset, or special account for any purpose. No false entries shall be made in district books, records, or accounts; and no payment or transfer of funds or assets shall be made for any purpose other than that specifically authorized by the board.



An employee, officer, or agent is responsible for accurate and timely record-keeping for all district assets, revenues, and expenses. Compliance with generally accepted accounting principles (GAAP) rules and controls is required. All books, records, and documents must accurately and completely describe the transactions represented. Fees, commissions, and expenses paid to outside agents must be based upon proper billings, appropriate second party review and approval, accurate record-keeping and reasonable standards for services rendered.

Any employee, officer or agent who suspects violations of the district's code of conduct is required to report his/her concerns to his/her supervisor. If the suspected violation were in regard to the employee's supervisor, the report of the concern would go to the superintendent of schools. All allegations of improper or illegal behavior will be investigated promptly, thoroughly, and in as confidential a manner as appropriate. Retaliation is prohibited in any form, against anyone who is duty bound and reports in good faith a violation of this code. Likewise, retaliation is prohibited against anyone who assists in the investigation of a reported violation.

Violations can result in disciplinary actions up to and including termination and/or may be reported to law enforcement authorities.

Legal References:

34 CFR 80.36, *Procurement*

Federal Funds Handbook, 2008 Version, Page 44, *Procurement Standards*

Adopted 2008

Revised 2013

