

## College Operating Procedures (COP)



**Procedure Title:** Ethical Standards for Conduct, Reporting of Known or Suspected Fraud or Improper Activities, and Whistleblower Protection  
**Procedure Number:**  
**Originating Department:** 04-0703  
Office of Financial Services

**Specific Authority:**

Board Policy 6Hx6:2.10, 6Hx6:5.03  
Florida Statute 1001.64, 112.311, 112.312 and 112.313  
Florida Administrative Code

**Procedure Actions:** Adopted: 1/10; 11/1/10; 10/27/15

**Purpose Statement:** Florida SouthWestern State College has a strong commitment to pursuing institutional integrity, compliance with laws, and maintaining the highest ethical standards to preserve the public trust. All employees have a responsibility to maintain high ethical standards when acting on behalf of the College. The purpose of this statement of ethical principles and responsibilities is to articulate the expectations to which all FSW employees will hold one another in the conduct of College business.

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### **Guidelines:**

The College expects that all College business will be conducted in the highest ethical manner and to safeguard institutional funds and resources from thefts, fraud, and misappropriations. Employees of Florida SouthWestern State College (“FSW”) are expected to comply with all applicable laws and regulations of the State of Florida and the United States of America. Additionally, as public employees, FSW employees are expected to meet the ethical standards set forth in Section 112 Florida Statutes—the Code of Ethics for Public employees and FSW Board policies 6Hx6:2.10 and 6Hx6:5.03.

### **Procedures:**

A. Ethical Code

Under the provisions of Section 112.312, Florida Statutes, College employees are subject to certain provisions of the Code of Ethics for Public Officers and Employees. All College employees shall comply with the applicable provisions of the Code including, but not limited to, the following:

1. Solicitation and acceptance of gifts. No employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the official action or judgment of the employee would be influenced thereby.
2. Doing business with the College. Subject to certain exemptions as set forth in Section 112.313(12), Florida Statutes, no employee, acting in a private capacity, shall rent, lease, or sell any realty, goods, or services to the College.

3. Unauthorized compensation. No employee or his or her spouse or minor child shall, at any time, accept any compensation, payment, or thing of value when such employee knows, or, with the exercise of reasonable care, should know, that it was given to influence any action in which the employee was expected to participate in his or her official capacity.

4. Misuse of public position and Fraud. No employee shall corruptly use or attempt to use his or her official position or any property or resource which may be within his or her trust, or perform his or her official duties, to secure a special privilege, benefit, or exemption for himself or herself or others. No employee shall by deliberate act or omission obtain an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraudulent, unethical or dishonest acts include, but are not limited to:

- Forgery or unauthorized alteration of documents or computer records
- Theft or misappropriation of funds, supplies, property, computer software, intellectual property, or other resources
- Fictitious disbursements
- Check tampering such as forged endorsement, altered payee or concealed checks
- Fictitious write-offs and refunds
- Fictitious vendor or employee payments
- False statement and False overtime, False request for reimbursement
- Petty theft and pilferage
- Forgery or alteration of documents
- Bribery or attempted bribery
- Invoice kickbacks
- Bid rigging
- Illegal gratuities
- Unauthorized use of records or access to information systems, including unauthorized sharing of computer security clearance
- Unauthorized alteration, manipulation, or destruction of computer files and data
- Falsification of reports to management or external agencies
- Conflicts of interest that pursue a personal benefit or advantage while compromising the public interest
- Improper handling or reporting of financial transactions
- Inaccurate employee credentials
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked
- Willful violations of law, regulations and policies or contractual obligations when conducting Florida SouthWestern State College business
- Payroll and leave time abuse, including retaining payments under circumstances where the employee should reasonable know they are not entitled to the payment or benefit

5. Conflicting employment or contractual relationship. Subject to certain exemptions as set forth in Section 112.313(12), no employee shall have or hold any employment or contractual relationship with any business entity which is doing business with the College; nor shall an employee have or hold any employment or contractual relationship that will

create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

6. Disclosure or use of certain information. No employee shall disclose or use information not available to members of the general public and gained by reason of his or her official position for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity.

7. Employees holding office. No employee shall hold office as a member of the District Board of Trustees while, at the same time, continuing as an employee of the College.

8. Procurement. Florida SouthWestern State College's Procurement Department subscribes to the National Institute of Governmental Purchasing, Inc. (NIGP) Code of Ethics and individuals involved in procurement should conform their behavior to those standards.

B. Construction.

1. In accordance with the provisions of Section 112.316, Florida Statutes, it is not the intent of the Code of Ethics for Public Officers and Employees or of the District Board of Trustees, nor shall this policy be construed to prevent any employee of the College from accepting other employment or following any pursuit which does not interfere with the full and faithful discharge by such employee of their duties to the College.

2. Prohibitions against doing business with the College shall be construed to include a prohibition against College employees, acting in a private capacity, from engaging in the sale of instructional materials to students except as a regular part of the operation of the College such as sales through the college bookstore.

C. Penalties.

Violations of any provision of this policy may subject the employee to the civil penalties provided in Section 112.317, Florida Statutes, which include, but are not limited to, dismissal from employment; as well as subject the violator to the criminal penalties provided in Section 112.3173, Florida Statutes.

D. Reporting Obligations

Each member of the FSW community is expected to report violations or concerns about possible violations that come to his/her attention. Violations of applicable laws, FSW College policies and standards, and retaliation against anyone who reports possible violations may result in appropriate disciplinary action. Supervisors have a special duty to promote adherence to the standards set forth in this document, to recognize violations, to report through the appropriate channels, and to enforce the standards. Reporting may take place through the following channels depending upon circumstances:

1. In some situations, the most effective resolution to a concern may be a conversation among colleagues to raise, address, and resolve the issue at hand. Addressing a situation

in this manner is most likely appropriate for concerns pertaining to interpersonal disagreements or to clarify actions or intent.

2. In most cases, violations or concerns should be reported to the immediate supervisor, if appropriate.

3. If applicable, reports may also be made to FSW's Vice President for Administrative Services, General Counsel, Human Resources office, or the Equity Office. If you wish to report a concern anonymously, you may do so at the following site:

<http://www.fsw.edu/publicsafety/anonymoustips>.

4. The College is committed to the protection of all parties related to the reporting of a concern or a violation of the standards set forth in this procedure (the accused and the accuser). Using the Statement of Ethical Principles and Responsibilities to bring a false or frivolous complaint is not permitted and may be considered for disciplinary action.

#### E. Whistleblower Protections

FSW does not tolerate any type of retaliatory treatment aimed towards any individual who may in good faith report suspected or alleged improper activities, provide information or serve as a witness as described in Florida Statutes 112.3187, Florida's Whistleblower's Act. College administrators shall not discharge, demote, suspend, threaten, harass or retaliate in any manner against an employee regarding the terms or conditions of their employment, or against a student as it may relate to his or her educational opportunity, based on a good faith reporting under these provisions. Any employee who believes that he or she has been subjected to adverse employment action for reporting a breach of ethics or improper activities, or retaliatory treatment because he or she refuses to engage in or assist such activities, shall immediately report such to the Equity Office. Individuals who knowingly make a false report are not protected by the by the Whistleblower Protections.

#### E. Investigation, Sanctions and Records Keeping

All reports of violations, anonymous or otherwise, shall be sent to the Vice President, Administrative Services who upon receipt shall appoint an investigator to conduct an investigation of the report. In all cases, regardless of the outcome, an investigative report will be prepared and kept in the Office of Vice President, Administrative Services.

If the investigation results in substantiated allegations by the investigator a recommended course of action will be developed by the Vice President of Administrative Services in conjunction with President or designee and in accordance with Florida Statutes and FSW Board of Trustees Policies as they pertain to employee misconduct. If the Vice President, Administrative Services determines those allegations are criminal in nature then the investigation will be referred to the appropriate law enforcement agency. Employees found to have participated in improper and/or illegal activities outlined herein and as provided by law, may be further subject to criminal charges or civil penalties, and may have other administrative actions taken against them.

#### G. Clarification and Guidance

If after reading this statement of ethical principles and responsibilities and related College policies, you need additional clarification about the best course of action to follow in a specific situation,

you can contact your immediate supervisor, the responsible office for the applicable policy or the General Counsel for assistance.