

POLK STATE COLLEGE

DISTRICT BOARD OF TRUSTEES RULE

Rule Number	Subject	Rule Making Authority	Statutory Reference	SBE Rule Reference	Effective Date
6Hx21 3.32	Employee Code of Ethics	F.S. 1001.64	F.S. 1001.64 112.312		6/22/15

The Board expects all College employees to act in a manner consistent with the College's core values and guided by the highest ethical standards

Ethics

- All College employees are subject to the Florida Code of Ethics for Public Officers and Employees as set out in Chapter 112, Florida Statutes except as specifically exempted.

Acceptance of Gifts

College employees may not accept or solicit any gift [see F.S. 112.312(12)(a) and F.S. 112.312(12)(b)] of any kind (except as otherwise provided within this rule) from any person or entity (a prohibited source) who:

1. is seeking official action by the employee or College,
2. does business or seeks to do business with the College,
3. conducts activities regulated by the College,
4. has interests that may be substantially affected by the performance or non-performance of the employee or College, or
5. is registered under the Florida Executive Branch Lobbyist Registration Act (Section 112.3215, Florida Statutes) and rules (Chapter 34-12, Florida Administrative Code).

This rule also applies to and limits gifts given to the spouse, significant other, and immediate family living with the College employee.

If an employee receives a gift from one of the sources indicated above, he/she should:

1. return the gift to the giver,
2. give the gift to a 501(c)(3) charity (Polk State College Foundation), or
3. give an amount of equal value to a 501(c)(3) charity (Polk State College Foundation), in order to avoid a violation of the gift ban.

This rule provides for only the following specific exceptions to this ban on gifts:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public;
2. Educational materials and software not intended for resale;

3. Any item or items from any source during any calendar year having a cumulative total value of less than \$100.
4. Gifts received by a College employee from a relative as defined in F.S. 112.312(21).

Fraud

It is the responsibility of all employees to conduct their College business in such a way as to prevent fraud from occurring in the workplace. 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. For the purposes of this policy, fraud shall include, but not be limited to:

- Theft or misappropriation of College assets.
- Submitting false claims for payments or reimbursements.
- Submitting false timesheets and/or failure to submit leave requests for time not worked.
- Accepting or offering a bribe or accepting gifts or other favors.
- Accepting a commission from 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.
- 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 dishonorable, irresponsible, or deliberate act against the interests of the College.

It is the responsibility of all College employees to report suspicions of fraud without delay. Individuals who cover up, obstruct, or fail to report suspicions will be considered to be an accessory after the fact and may be subject to disciplinary action and/or discharge. Persons who threaten retaliation against a person reporting a suspected fraud shall be subject to disciplinary action up to and including termination of employment.

Violation of this rule may result in disciplinary action.

History:

Adopted: 11/28/05

Revised: 8/23/10 and 6/22/15