

# POLK STATE COLLEGE DISTRICT BOARD OF TRUSTEES RULE

Rule Number	Subject	Rule Making Authority	Statutory Reference	SBE Rule Reference	Effective Date
6Hx21 3.32	Conflict of Interest, Code of Ethics, and Fraud Reporting	F.S. 1001.64	F.S. 1001.64 F.S. 112.312 F.S. 112.3215		2/22/21

## I. Purpose

This document sets forth a *Code of Ethics* regarding actions and behaviors expected of all Polk State College employees in compliance with *Florida Statutes*. Violation of any portion of this rule can result in disciplinary action.

## II. Code of Ethics

### A. Ethical Behavior

All College employees are governed by the provisions of the *Code of Ethics for Public Officers and Employees* provided in Chapter 112 of the *Florida Statutes*. The Code prohibits certain actions or conduct, as well as particular employment and business relationships, except as specifically exempted.

Each employee is required to follow a code of ethical conduct which avoids any conflict of interest (or appearance of conflict of interest) between the performance of the employee's public duties and any outside personal interests.

### B. Conflicts of Interest

Conflicts of interest, including those arising from College or outside activities, are prohibited. The term "conflict of interest" refers to:

1. Any conflict between the private interests of the employee and the public interests of the College, the District Board of Trustees, or the State of Florida, including conflicts of interest specified under *Florida Statutes*.
2. Any activity that interferes with the full performance of the employee's professional or institutional responsibilities or obligations.

Whenever a question or appearance of conflict arises between the employee's obligation to the College and any activity, the employee is expected to discuss the situation with his or her immediate supervisor (or any other individual in his or her supervisory chain), and if required, to provide a report to the Vice President, Business Administration and Finance/CBO disclosing this information prior to engaging in the activity.

### III. **Conflicting Employment or Contractual Relationship**

No employee shall have or hold any employment or contractual relationship with any business that is also doing business with the College, subject to limitations set forth in the *Florida Statutes*. Further, an employee may not have or hold any employment or contractual relationship that could create a continuing or frequently recurring conflict between his or her private interests and the performance of the employee's public duties at the College.

### IV. **Acceptance of Gifts**

#### A. Gifts to College Employees

As set forth in Chapter 112 Section 312(12)(a-b) of *Florida Statutes*, College employees may not accept or solicit any gift of any kind (except as otherwise provided within this rule) from any person or entity (i.e., 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.
5. Is registered under the *Florida Executive Branch Lobbyist Registration Act* (cf. Section 112.3215 of *Florida Statutes*) and the rules indicated in Chapter 34-12 of *Florida Administrative Code*.

#### B. Gifts to Family Members of College Employees

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

#### C. Code of Ethics Regarding Gifts

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

1. Return the gift to the giver.
2. Give the gift to a 501(c)(3) charity such as the Polk State College Foundation.
3. Give an amount of equal value to a 501(c)(3) charity such as the Polk State College Foundation, in order to avoid a violation of the gift ban set forth in this rule.

#### D. Exceptions

This rule provides limited exceptions regarding the ban on gifts. These exceptions include:

1. Gifted opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Donated educational materials and software that are 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 that are received by a College employee from a relative as defined in *Florida Statutes* (cf. Section 112.312(21)).

#### V. Fraud

##### A. Code of Conduct Regarding Fraud

It is the responsibility of each employee to conduct College business in such a way as to prevent fraud from occurring in the workplace. An employee must also be alert to the possibility of 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:

1. Theft or misappropriation of College assets.
2. Submission of false claims for payments or reimbursements.
3. Submission of false timesheets and/or failure to submit leave requests for time not worked.
4. Acceptance of (or offering) a bribe or acceptance gifts or other favors.
5. Acceptance of a commission from a third party.
6. Blackmail or extortion.
7. 'Off-the-books' accounting or the creation of false or fictitious entries.
8. Creation or distribution of financial reports that an individual knows to be false or misleading.
9. Payment of excessive prices or fees where justification thereof is not documented.
10. Violation of the College's procedures for personal gain (or to the detriment of the College).
11. Willful negligence intended to cause damage to the material interest of the College.
12. Any dishonorable, irresponsible, or deliberate act against the interests of the College.

##### B. Reporting Fraud

It is the responsibility of a College employee to report suspicions of fraud to the Vice President, Business Administration and Finance/CBO without delay. Reporting can be accomplished directly or anonymously through inter-office mail.

Any individual who covers up, obstructs, or fails to report such a suspicion is considered an *accessory after the fact* and may be subject to disciplinary action and/or discharge. Any person who threatens retaliation against an individual for reporting suspected fraud is subject to disciplinary action up to and including termination of employment.

**History:**

Adopted: November 28, 2005

Revised: August 23, 2010; June 22, 2015; and February 22, 2021.