



**Title: Prohibition Against Fraudulent,
Dishonest or Improper Acts**

Rule 2.12

General Authority: FS 1001.64, Chapter 112, Part III
Law Implemented: FS 1001.64, 112.3187-112.31895

Effective Date: May 17, 2017

Purpose: To prohibit the engagement in fraudulent or other dishonest or improper acts; to define the responsibility to adhere to the highest standards of ethical behavior in preventing fraudulent or other dishonest or improper acts; to establish a process for reporting and responding to incidents of fraudulent or other dishonest or improper acts; and to provide for the protection of persons who report violations.

Scope

This rule applies to College employees, consultants, vendors, contractors, volunteers, members of the District Board of Trustees, and parties with a business relationship with the College (collectively known as the “College Community”) without regard to length of service, position, or relationship to the College. This includes employees and agents of consultants, vendors, contractors, volunteers, and other parties with a business relationship with the College.

Prohibition

Fraudulent or other dishonest or improper acts, including those that benefit the College, are prohibited and will not be tolerated.

Definition/Examples

A fraudulent, dishonest or improper act generally involves a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, gain, service or property through deception, misrepresentation, or other unethical or unlawful conduct. Such acts include gross mismanagement, malfeasance, and misuse or neglect of public funds and resources. Such prohibited activities may occur through many methods, including without limitation mail, wire, telephone and the internet.

Examples of fraudulent, dishonest or improper activities include, but are not limited to, the following:

- A. forgery or unauthorized alteration of documents of any kind (e.g. checks, promissory notes, time sheets, independent contractor agreements, purchase orders, budgets, reports, computer records, accounts, etc.);
- B. misrepresentation of information on documents of any kind;
- C. misappropriations of funds, securities, supplies, or any other asset;
- D. theft, disappearance, damage, destruction, or inappropriate or unauthorized use of College records, furniture, fixtures, equipment, property, resources or any other asset;
- E. removal of College property, records or other assets from the premises without supervisory approval;
- F. engaging in unauthorized activity that results in a real or apparent conflict of interest;
- G. unauthorized use or disclosure of confidential, proprietary, or protected information to unauthorized individuals;
- H. taking personal, confidential, protected, or similar information without authorization which results in, or could reasonably result in, identity theft;
- I. improprieties in the handling or reporting of money or financial transactions;
- J. authorizing or receiving payments for goods not received or services not performed;
- K. authorizing or receiving payment for hours not worked;
- L. failure to provide financial records to authorized state, federal or local entities;
- M. failure to cooperate fully with financial auditors, investigators or law enforcement officials as may be required by law;
- N. unauthorized use of records or access to information systems, including unauthorized sharing of computer security clearances;
- O. unauthorized alteration, manipulation, or destruction of computer files and data;
- P. any apparent violation of Federal, State, or local laws related to dishonest activities or fraud;
- Q. any similar or related activity.

Responsibility

Santa Fe College is committed to the highest standards of moral and ethical behavior and expects all members of the College Community to abide by these highest standards. All members of The District Board of Trustees and employees of the College must observe the provisions of the Code of Ethics for Public Officers and Employees, *Part III of Chapter 112*, Florida Statutes. College employees at all levels of management of the College Community should set the appropriate tone by displaying the proper attitude toward complying with laws, rules, and regulations, and are responsible for establishing and maintaining proper internal controls which will provide for the security and accountability of the resources entrusted to them. Such controls include, but are not limited to, ensuring that (1) incompatible duties are properly separated, (2) financial transactions are properly authorized and approved, (3) reports of financial activity are periodically reviewed for completeness and accuracy, (4) official personnel actions (ex: appointments, terminations, promotions) and employee time and leave is properly authorized and approved, (5) assets are physically secured, (6) computer passwords are protected and not shared, (7) confidential and sensitive information is protected from unauthorized access, and (8) employees are effectively supervised. In addition, College employees should be cognizant of the risks and exposures inherent in their areas of responsibility, take appropriate steps to help mitigate those risks and be aware of the symptoms of fraudulent or other dishonest or improper acts. In those instances where internal controls within the College need strengthening, the College's Office for Finance may be consulted for assistance on how to enhance those controls.

Reporting and Investigation

Members of the College Community with a reasonable basis for believing such acts have occurred have a responsibility to report it to a supervisor, appropriate administrator, the College police department or the General Counsel of the College. The complainant may remain anonymous. The College police department's non-emergency line provides individuals the ability to anonymously report known or suspected fraud or other dishonest or improper acts. Supervisors and administrators at all levels of management who become aware of suspected fraudulent, dishonest or improper activities must respond to the suspected activity in a consistent and appropriate manner and shall promptly report the suspected activity to the General Counsel, who is considered the official contact for reporting suspected fraudulent or other dishonest or improper acts. In the event that any known or suspected fraud is related to the actions of Executive and Managerial employees of the College, the District Board of Trustees will be notified. The General Counsel will then determine if an investigation is warranted. If it is determined that an investigation is warranted, the General Counsel shall be responsible for assuring that an investigation occurs after consulting with the President, the Human Resources Director, or other administrators, as appropriate. In those instances where the investigation indicates criminal activity, the investigation shall be turned over to the College police department or other appropriate agency.

Great care must be taken in the investigation of suspected fraud or other dishonest or improper acts so as to avoid mistaken accusations or alerting suspected individuals that an

investigation is under way. Members of the College Community shall not confront the individual being investigated, or initiate investigations on their own, as such actions can compromise any official investigation. Moreover, during all aspects of any investigation by the College, the constitutional rights of all persons are to be observed. Persons under investigation shall be treated fairly and according to the relevant rules and procedures of the College. Where appropriate, matters relating to the investigation shall remain confidential. The investigation should be completed expeditiously and in accordance with established procedures. All members of the College Community must cooperate fully with those performing an investigation pursuant to this rule.

Results

The results of investigations shall be communicated to appropriate members of the College Community and, if appropriate, to the College President and the District Board of Trustees.

Action

Employees found to have participated in fraudulent, dishonest or improper acts will be subject to disciplinary action pursuant to College rules, up to and including termination. Also, criminal or civil actions may be taken against employees who participate in fraudulent, dishonest or improper acts. In those instances where disciplinary action is warranted, the College's Office of Human Resources and appropriate administrators shall be consulted prior to taking such actions.

If members of the College Community, other than College employees, are found to have participated in fraudulent, dishonest or improper acts as defined by this rule, their relationship with the College will be subject to review, with possible consequences including termination of any relationship with the College. In those cases where action is warranted, appropriate College staff shall be consulted prior to taking such actions. Additionally, criminal or civil actions against such members of the College Community who participate in fraudulent, dishonest or improper acts will be forwarded to the appropriate agency.

The College reserves the right to pursue all appropriate actions if any person or entity, whether or not covered by this rule, engages in fraudulent, dishonest or improper acts affecting the College.

Whistle-blower Protection

As provided for in Section 112.3187-112.31895, Florida Statutes (Whistle-blower's Act), individuals who, in good faith, report suspected fraudulent, dishonest or improper acts meeting the provisions of Section 112.3187, and those cooperating with the ensuing investigation, will be protected from retaliatory action. The law also provides for the reporting individual's identity to remain confidential, unless the disclosure of the individual's identity is necessary to prevent a substantial and specific danger to the public's health, safety, or

welfare or to prevent the imminent commission of a crime; or the disclosure is unavoidable and absolutely necessary during the course of the audit, evaluation, or investigation.

Procedures Authorized

The President is authorized to adopt procedures associated with this rule after review by the President's Cabinet.