

## INTERNAL CONTROLS AND FISCAL CODE OF ETHICS

**ETHICAL CODE OF CONDUCT** - The District and its employees must, at all times, comply with all applicable laws and regulations. The District will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes, but is not limited to, any payments for illegal acts, indirect contributions, rebates, and bribery. The District does not permit any activity that fails to stand the closest possible public scrutiny.

Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their supervisor, who, if necessary, should seek legal advice.

**CONFLICTS OF INTEREST** - The District expects that employees will perform their duties conscientiously. Employees must not use their position or the knowledge gained as a result of their position for private or personal advantage.

**GIFTS, ENTERTAINMENT, AND FAVORS** - Employees shall not accept gifts or personal favors that could influence, or appear to influence, business decisions in favor of any person or organization with whom or with which the District has, or is likely to have, business dealings.

**KICKBACKS AND SECRET COMMISSIONS** - The District strictly prohibits the acceptance of kickbacks and secret commissions from suppliers, contractors or others. Any breach of this rule will result in immediate suspension and prosecution to the fullest extent of the law.

**SCHOOL DISTRICT RESOURCES** - Assets of the District are for school purposes only and not for personal benefit. This includes the personal use of District assets, such as vehicles, computers and other equipment.

**ORGANIZATION RECORDS AND COMMUNICATIONS** - The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities or both, and must exercise diligence in enforcing these requirements.

Employees must not make or engage in any false or misleading record or communication of any kind including false expense, time reporting records, attendance, financial or similar reports and statements.

**PRIVACY AND CONFIDENTIALITY** - Employees and members of the governing board should be aware of restrictions to public access in areas such as student records, special education and executive sessions.