

UBAH ACADEMY

Suspected Employee Misconduct and Dishonesty (490)

Introduction

All organizations face the risks that come from wrongdoing, misconduct, dishonesty and fraud. As with all business exposures, we must be prepared to manage these risks and their potential impact in a professional manner.

The impact of misconduct and dishonesty may include:

- the actual financial loss incurred
- damage to the reputation of our organization and our employees
- negative publicity
- the cost of investigation
- loss of employees
- loss of students
- loss of sponsorship
- loss of funding
- damaged relationships with our contractors and suppliers
- litigation
- damaged employee morale

Our goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, our students and their families, our suppliers, and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee every day.

Our organization is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

Purpose

The purpose of this document is to communicate school policy regarding the deterrence and investigation of suspected misconduct and dishonesty by employees and others, and to provide specific instructions regarding appropriate action in the case of suspected violations.

Definition of Misconduct and Dishonesty

For purposes of this policy, misconduct and dishonesty include but are not limited to: acts which violate the organization's mission or core values

- theft or other misappropriation of assets, including assets of the school, our students and their families, suppliers or others with whom we have a business relationship
- misstatements and other irregularities in school records, including the intentional misstatement of the results of operations
- wrongdoing
- forgery or other alteration of documents
- fraud and other unlawful acts
- any similar acts

The school specifically prohibits these and any other illegal activities in the actions of its employees, board members, volunteers and others responsible for carrying out the organization's activities.

Policy and Responsibilities

Reporting

It is the responsibility of every employee, supervisor, manager and board member to immediately report **suspected** misconduct or dishonesty to the executive director of the school. Anonymous reports to the executive director are acceptable. Any reprisal against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

Additional Responsibilities of Supervisors

Employees with supervisory and review responsibilities at any level have additional deterrence and detection duties. If you have supervisory or review responsibility then in addition to reporting suspected violations as is required above, you have three additional responsibilities.

First, you must become aware of what can go wrong in your area of responsibility.

Second, you must put into place and maintain monitoring, as well as review and control procedures which will prevent acts of wrongdoing.

Third, you must put into place and maintain monitoring, as well as review and control procedures which will detect acts of wrongdoing promptly should prevention efforts fail.

Authority to carry out these three additional responsibilities is often delegated to subordinates. However, accountability for their effectiveness cannot be delegated and will remain with the administration of the school.

Responsibility and Authority for Follow Up and Investigation

The executive director has the primary responsibility for all investigations involving the school. He/she may request the assistance of external parties in any investigation, including access to the external auditor's periodic examinations and evaluations of internal controls.

Properly designated members of the investigative team will have:

- free and unrestricted access to all school records and premises, whether owned or rented
- the authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets and other storage facilities (whether in electronic or other form), without the prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of investigative or related follow up procedures.

All investigations of alleged wrongdoing will be conducted in accordance with applicable laws and school procedures.

Reported Incident Follow Up Procedure

Care must be taken in the follow up of suspected misconduct and dishonesty to avoid acting on incorrect or unsupported accusations, to avoid alerting suspected individuals that follow up and investigation is underway, and to avoid making statements which could adversely affect the school, an employee, or other parties.

Accordingly, the general procedures for follow up and investigation of reported incidents are as follows:

1. Employees and others must immediately report all factual details as indicated above under this policy.
2. The executive director has the responsibility for follow up and, if appropriate, investigation of all reported incidents.
3. All records related to the reported incident will be retained wherever they reside.
4. Do not communicate with the suspected individuals about the matter under investigation.
5. The executive director will also notify the board chair of all reported incidents so that it may be determined whether this matter should be brought to the attention of the full school board or other parties within the school community.
6. The executive director may also obtain the advice of the school's attorney at any time throughout the course of an investigation or any other follow up activity on all matters related to the report, investigation steps, proposed disciplinary action or any anticipated litigation.
7. Neither the existence nor the results of investigations or other follow up activities will be disclosed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties and responsibilities effectively,
8. All inquiries from an attorney or any other contacts from outside of the school, including those from law enforcement agencies or from the employee under investigation, should be referred to the executive director in consultation with the school's attorney.

Investigative or other follow up activity will be carried out without regard to the suspected individual's position or level or their relationship with the school.

Questions or Clarifications Related to This Policy

All questions or other clarifications of this policy and its related responsibilities should be addressed to the executive director who shall be responsible for the administration, revision, interpretation, and application of this policy.

Acknowledgment

My signature signifies that I have read this policy and that I understand my responsibilities related to the prevention, detection and reporting of suspected misconduct and dishonesty.

Signature: _____

Print Name: _____

Date signed: _____