

ANTI-FRAUD POLICY AND ORGANIZATIONAL CODE OF CONDUCT

Introduction

The purpose of this policy is to demonstrate the District's commitment to the prevention, deterrence, detection and investigation of all forms of fraud and abuse. The District and its employees must at all times comply with applicable laws and regulations. The District will not condone the activities of employees who achieve results through violation of the law or unethical dealings. This includes any payments for illegal acts, direct or indirect personal benefits, rebates, and bribery. The District does not permit any activity that fails to stand the closest possible public scrutiny.

Fraud and abuse are sensitive and damaging issues which can lead to financial loss, bad publicity and loss in public confidence in the way public funds are being used. It is therefore important that the District has appropriate systems and procedures in place to ensure that the risk of impropriety is minimized, and that where instances do occur, there is a prompt and effective response to them.

All business conduct should be above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the District's operations.

Anyone uncertain about the application or interpretation of any legal requirements should refer the matter to their supervisor, who, if necessary, should seek the advice of the Superintendent, the School Committee, or legal counsel.

General Employee Conduct

The District expects its employees to conduct themselves in a businesslike manner. Drinking, gambling, fighting and similar unprofessional activities are strictly prohibited while on the job.

Employees must not engage in sexual harassment, or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

Conflicts of Interest

The District expects that employees will perform their duties conscientiously, honestly, and in accordance with the best interest of the District. Employees must not use their position or the knowledge gained as a result of their position for private or personal advantage. Regardless of the circumstances, if employees sense that a course of action they have pursued, are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with their employer, they should immediately communicate all the facts to their supervisor.

Outside Activities, Employment, and Directorships

All employees share a serious responsibility for the District's positive public relations, especially within the local community. Their readiness to help with religious, charitable, educational, and civic activities brings credit to the District and is encouraged. Employees must, however, avoid acquiring any business interest or participating in any other activity outside the District that would, or would appear to:

- Create an excessive demand on their time and attention, thus depriving the District of their best efforts on the job
- Create a conflict of interest -an obligation, interest, or distraction- that may interfere with the independent exercise of judgment in the District's best interest

Relationships With Customers and Suppliers

Employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with the District, or that provides goods or services, or both to the District, if such interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the District.

Gifts, Entertainment, and Favors

Employees must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, decisions in favor of any person or organization with whom or with which the District has, or is likely to have, business dealings. Similarly, employees must not accept any other preferential treatment under these circumstances because their position with the District might be inclined to, or be perceived to, place them under obligation.

Kickbacks and Secret Commissions

Regarding the District's business activities, employees may not receive payment or compensation of any kind, except as authorized under the District's operating policies. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

District Funds and Other Assets

Employees who have access to District funds in any form must follow the prescribed procedures for recording, handling, and protecting the funds as detailed in the District's operating policies and procedures or other explanatory materials, or both. The District imposes strict standards to prevent fraud and dishonesty, and to protect employees from false accusations. If employees become aware of any

evidence of fraud or abuse, they should immediately advise their supervisor and or the Superintendent so that the District can promptly investigate the matter further.

When an employee's position requires spending of District funds or incurring any reimbursable personal expenses, that individual must use good judgment on the District's behalf to ensure that good value is received for every expenditure.

District funds and all other assets and resources of the District are for District purposes only and not for personal benefit. This includes the personal use of District assets, such as tools and computers, and the use of District purchasing arrangements and charge accounts, even if personally reimbursed.

District Records and Communications

Accurate and reliable records of many kinds are necessary to meet the District's legal and financial obligations and to manage the affairs of the District. The District's books and records must reflect in an accurate and timely manner all business transactions. 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 record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, production, or similar reports or statements
- False or deceptive advertising practices, or other misleading representations

Dealing With Outside People and Organizations

Employees must take care to separate their personal roles from their District positions when communicating on matters not involving District business. Employees must not use District identification, stationery, supplies, and equipment for personal or political matters.

When communicating publicly on matters that involve District business, employees must not presume to speak for the District on any topic, unless they are certain that the views they express are those of the District, and it is the District's desire that such views be publicly disseminated.

When dealing with anyone outside the District, including public officials, employees must take care not to compromise the integrity or damage the reputation of either the District, or any outside individual, business, or governmental body.

Prompt Communications

In all matters relevant to customers, suppliers, governmental authorities, the public and others, all employees must make every effort to achieve complete, accurate,

and timely communications – responding promptly and courteously to all proper requests for information and to all complaints.

Privacy and Confidentiality

When handling financial and personal information about customers or others with whom the District has dealings, observe the following principles:

1. Collect, use, and retain only the personal information necessary for the District's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
2. Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
3. Limit internal access to personal information to those with a legitimate business purpose for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.

Adopted: September 25, 2006

BRISTOL WARREN REGIONAL SCHOOL DISTRICT, BRISTOL, RI