

## CLARK COUNTY SCHOOL DISTRICT REGULATION

R-3100

### Code of Ethics/Anti-Fraud

- I. The Clark County School District is committed to fostering a culture that emphasizes integrity and transparency. As a public entity, the District is under constant scrutiny and held to the highest standards of performance and professionalism in order to maintain public trust. To achieve these demands, District officers and employees, whether elected or appointed, paid or unpaid, must pursue their job responsibilities with integrity and in full compliance of all applicable rules, regulations, policies, procedures, and state and federal laws. This Code is a key resource in outlining the behaviors expected of employees and will help employees resolve and report potential ethical or procedural violations.
- II. The District believes strongly in maintaining the public's trust and doing what is right; therefore, each individual is personally responsible to be an ambassador of the District.
- III. This regulation applies to any irregularity, or suspected irregularity, involving District officers or employees as well as consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with the District.
- IV. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the District.
- V. Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for indications of irregularities. This regulation is supported by the District's rules, regulations, policies, and procedures, and complies with:
  - A. Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC):
    1. NRS and NAC Chapter 281A, Ethics in Government
    2. NRS Chapter 288, Relations Between Governments and Public Employees; NAC Chapter 288, Local Government: Relations with Employees

3. NRS Chapter 289, Peace Officers and Other Law Enforcement Personnel; NAC Chapter 289, Standards, Training and Certification for Peace Officers and Other Law Enforcement Personnel
4. NRS Chapter 391, Personnel; NAC Chapter 391, Educational Personnel

B. Federal laws and regulations

1. Fair Labor Standards Act (FLSA)

- VI. During the course of an employee's responsibilities, employees will likely face situations in which ethical concerns arise. The guidance provided within this Code is not an exhaustive list or definitive answer to every possible scenario. If an employee has doubts as to their responsibilities under this regulation or other District policies, regulations, and procedures, the employee must seek clarification before acting. In addition, employees have a duty to report any violation of which they are aware. The most convenient way to obtain ethical information and guidance, or to report a violation, is for the employee to talk to their supervisor, department director, or another appropriate division manager. Alternatively, the District provides individuals the opportunity to anonymously report fraud, waste, and abuse through the EthicsPoint Incident Management System Web site <<https://ccsd.net/employees/ethicspoint>> and hotline at 844-850-2178. All information received is treated confidentially.
- VII. The Chief of Staff has the primary responsibility for the oversight of the investigation of all suspected fraudulent acts as defined in the regulation. The Chief of Staff will utilize other resources as appropriate including, but not limited to, the Business and Finance Unit, the Office of General Counsel, legal counsel for the Office of the Board of School Trustees, the Internal Audit Department, Police Services, or any other department as necessary. If the investigation substantiates that fraudulent activities have occurred, the Chief of Staff will issue reports to the appropriately designated personnel and, if applicable, to the Board of School Trustees.
- VIII. If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from the Human Resources Division, the Office of the General Counsel, and, if necessary, outside counsel, before any such action is taken. The Chief of Staff does not have the authority to terminate an employee. The decision to terminate an employee is made by the Superintendent, and all discipline, including termination recommendations, will be in accordance with all laws, regulations, and collective bargaining agreements.
- IX. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be

made in conjunction with legal counsel and senior management, as will final decisions on the disposition of the case.

- X. District policy prohibits retaliatory action, harassment, or any manner of discrimination against any employee, student, parent, or supplier for reporting in good faith any action which is believed to be unethical or unlawful, or for reporting any other concerns regarding improper business practices.
  
- XI. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Submitting false expense reports for costs not actually incurred or for costs unrelated to the performance of an employee's job responsibilities is considered fraud and could result in criminal liability. When handling funds, personnel must maintain accurate and complete records to ensure transparency and accountability of those funds.
  
- XII. The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:
  - A. Any dishonest or fraudulent act;
  - B. Misappropriation of funds, securities, supplies, or other assets;
  - C. Impropriety in the reporting or handling of funds or financial transactions;
  - D. Profiteering as a result of insider knowledge of District activities;
  - E. Disclosing confidential and proprietary information to outside parties;
  - F. Accepting or seeking anything of material value from contractors, vendors, or persons providing services or materials to the District;
  - G. Destruction, removal, or inappropriate use of records, furniture, fixtures, or equipment; and/or
  - H. Any similar or related irregularity.
  
- XIII. The most common ethical concern occurs when an individual's personal or private interests conflict with their professional responsibility, which can improperly influence an employee's performance. This is known as a "Conflict of Interest" and it is important to note that merely the possibility or appearance of

such a conflict is a violation of the Code; therefore, employees should adhere to the following general guidelines:

- A. No employee shall receive unlawful compensation, commission, or personal profit in the course of performing District duties, nor shall the office or position of any employee be used for unlawful purposes or for personal gain.
  - B. Employees shall not be directly involved with or influence business transactions or the human resource management of an individual who is related within the third degree of consanguinity or affinity.
  - C. Employees must disclose to his or her supervisor any conflict of interest regarding his or her position to the third degree of consanguinity or affinity at the time such potential conflict is realized.
- XIV. Nepotism is preferential treatment granted to friends and relatives. Even in the best-case scenario, making decisions or influencing decisions regarding friends and relatives in a professional capacity could be seen by the public as inappropriate or favoritism. Ultimately, the opportunity exists that such a relationship could be exploited and result in unfair or unlawful gains which can represent a serious breach of ethical and legal statutes. Additionally, individuals with familial or close personal ties should not be engaged in superior/subordinate relationships as this can lead to improper conduct and loss of impartiality.
- XV. As a representative of the District, employees are expected to:
- A. Follow all applicable laws, as well as all District rules, regulations, policies, and procedures;
  - B. Seek guidance if they have any questions about this regulation or face an ethical dilemma;
  - C. Be truthful, fair, and ethical;
  - D. Never discriminate against anyone;
  - E. Use their position and District resources in an appropriate and positive manner that furthers public interest and trust;
  - F. Cooperate with all audits and investigations;
  - G. Maintain appropriate relationships with students that remain professional and non-exploitative;
  - H. Uphold the confidentiality of sensitive information including student records, personnel files, agreements, and District records and policies; and,
  - I. Report violations or suspected violations of this regulation immediately.
- XVI. All employees have a responsibility to protect and conserve District property and resources, in addition to make a good-faith effort to use official time and property strictly for business use only. In some cases, employees are allowed some

discretion in using District resources for personal use, such as taking a personal call or short break; however, these activities should be infrequent, of negligible interruption to the employee's responsibilities, and whenever possible, on the employee's own time. The unauthorized and improper use of District resources can result in increased risk and liability to the District.

- XVII. Confidentiality is the restriction placed on information to be accessible to authorized personnel only. In today's world, sensitive information is ubiquitous and often unsecure. Any documents and information accessed or transmitted should generally be regarded as personal and private; therefore, employees should only disclose it to individuals who have the authority and right to know such information.

Legal Reference:	NRS Chapter 281A, NRS Chapter 288, NRS Chapter 289, NRS Chapter 391
Review Responsibility:	Business and Finance Unit
Adopted:	9/9/21