

<b>ADMINISTRATIVE PROCEDURE MANUAL</b>		
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**Purpose**

The purpose of this procedure is to establish and communicate an institutional commitment to prevent, detect, report, investigate and administer discipline for unethical, dishonest and fraudulent acts. Florida State College at Jacksonville (FSCJ) strives to conduct its programs, services and operations fairly and impartially, based on the highest standards of ethical practice.

**Procedure**

- A. Fraudulent, unethical and dishonest acts involve a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service or property of value from FSCJ through deception, misrepresentation or other unethical or unlawful conduct (“Improper Activities”). Examples of Improper Activities include, but are not limited to:
  1. Forgery or unauthorized alteration of documents or computer records;
  2. Falsification or misrepresentation of reports internally to management or externally to regulatory agencies;
  3. Falsification or misrepresentation of time sheets, travel claims for reimbursement or other expense reimbursement claims;
  4. Authorizing or receiving compensation for time not worked;
  5. Misappropriation of funds, supplies or other assets;
  6. Engaging in unauthorized activity that results in a real or apparent conflict of interest;
  7. Unauthorized use or disclosure of confidential, proprietary or protected information to unauthorized individuals;
  8. Removal of FSCJ property, records or other assets from the premises without supervisory approval;
  9. Unauthorized use or destruction of College property, records or college assets, and
  10. Taking information and using it or providing information to others that would lead to identity theft.

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**B. Responsibility for Prevention and Internal Controls –**

1. Supervisors are responsible for establishing and maintaining proper internal controls that will provide for the security and accountability of the resources entrusted to them. Such controls include, but are not limited to, ensuring that:
  - a. incompatible duties are properly separated,
  - b. financial transactions are properly authorized and approved,
  - c. reports of financial activity are periodically reviewed for completeness and accuracy,
  - d. official personnel actions (ex: appointments, terminations, promotions) and employee time and leave is properly authorized and approved,
  - e. assets are physically secured,
  - f. computer passwords are protected and not shared,
  - g. confidential and sensitive information is protected from unauthorized access, and
  - h. employees are effectively supervised.
  
2. In addition, employees shall be cognizant of the risks and exposures inherent in their area of responsibility, take appropriate steps to help mitigate those risks and be aware of the related symptoms of Improper Activities. Employees shall be alert to the possibilities of Improper Activities and for any indication that Improper Activities are taking place.

**C. Reporting Improper Activities**

1. Any person may report Improper Activities or suspected Improper Activities of a College employee. Allegations of Improper Activities may be reported anonymously. Any College employee who has knowledge of Improper Activities by the College, its trustees, employees or independent contractors shall report such knowledge to the College. The employee is not responsible for investigating the activity or for determining fault or corrective measures; appropriate College officials are charged with these responsibilities.
  
2. Normally, a report by a College employee of allegations of Improper Activity should be made to the reporting employee's immediate supervisor or other appropriate administrator or supervisor within the operating unit. However, when there is a potential conflict of interest or for other reasons, such reports may be made to another College official whom the reporting employee may reasonably expect to have either responsibility over the affected area or the authority to review the alleged Improper Activity on behalf of the College.
  
3. All supervisors who receive such reports should immediately report them to the Chief Human Resources Officer, who in consultation with the supervisor and the appropriate Vice President and/or Campus President, or designees, will monitor and may participate in any resulting investigation. In all cases, the reporting employee shall not discuss the matter with anyone other than the person or office to whom the Improper Activity was reported.

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4. Anonymous reports may also be made through the College's [Ethics and Equity hotline](#) or visiting the Equity/Equal Access [webpage](#).

D. Investigation, Action and Results – The Office of Human Resources, in consultation with Business Services, the Office of General Counsel, and other departments as appropriate, will investigate allegations of Improper Activities in accordance with College policy and procedures. All records related to the reporting and investigation of Improper Activities will be maintain by the Office of Human Resources in accordance with College procedures and retention schedules.

1. Employees determined to have participated in any Improper Activities will be subject to disciplinary action in accordance with College policies and procedures.
2. Employees who knowingly make false allegations may be subject to disciplinary action.
3. Employees who report Improper Activities cooperate with the investigation of allegations are protected against retaliation by the administration and other employees under federal and state law. The law may provide for the individual's identity to remain confidential.
4. Employees who are dismissed for unethical, dishonest and fraudulent acts will not be eligible for rehire.

E. Whistleblower Protection

1. Pursuant to Florida Statute 112.3187, employees who report Improper Activities are protected from retaliatory actions. Such employees may not be discharged, demoted or otherwise discriminated against as a reprisal for "whistleblowing". These protections cannot be waived by any agreement, policy, form or condition of employment.
2. Any employee who believes he or she has been subjected to an adverse personnel action for (a) reporting Improper Activity, or (b) for refusing to engage in Improper Activity that would result in a violation of law ("Retaliation" or "Retaliatory Conduct"), should report such conduct, in a written and signed complaint, within sixty (60) days of its occurrence.
3. Such complaints shall also be made to the College's Equity Officer, 501 W. State Street, Jacksonville, FL 32202; (904) 632-3221 or [equityofficer@fscj.edu](mailto:equityofficer@fscj.edu).

REFERENCES: F.S. 112.3187, 112.3187-112.31895, 1001.64, 1001.65, SBE Rules 6A-10.080, 6A-10.081, The Whistleblower Protection Enhancement Act of 2012

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