

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
Board of Education
Upper Marlboro, Maryland

0109
Policy No.

BOARD OF EDUCATION POLICY

BASIC COMMITMENTS

Financial Impropriety, Improper Conduct and Whistleblower Protection

I. Policy Statement

- A. The Board of Education (Board) accepts its fiduciary responsibility to carefully manage public funds. Acceptance of local, State and federal funds requires the proper disposition and use of such funds, Board property and resources by all employees. The Board expects all employees, members of the Board, and others doing business with the Board and/or providing services to Prince George's County Public Schools (PGCPS) to conduct themselves with high ethical and moral standards by adhering to this policy.
- B. All employees are strongly encouraged to report immediately, any, and all instances of suspected or known financial impropriety or improper conduct and afford the Board a reasonable opportunity to correct the activity, policy or practice.

II. Purpose

PGCPS is a tax supported entity and recognizes its responsibility for ensuring a high level of integrity and commitment to responsible stewardship of resources. This policy on financial impropriety, improper conduct and whistleblower protection outlines the school system's responsibility for maintaining a high standard of ethics and professional conduct. To honor its fiduciary responsibility and to support the ethical conduct of its employees, the Board also enacts this policy to encourage employees and others to report known or suspected financial improprieties or other improper conduct.

III. Definitions

Within the context of this policy, the following definitions apply:

- A. Abuse – Improper use of resources or authority for financial gain. Involves behavior that is deficient or inappropriate when considering public trust.
- B. Financial Improprieties – An abuse of authority, mismanagement, or substantial waste of money; including but not limited to, PGCPS' related fraud, waste, abuse, false claims, false statements, bribery, kickbacks, theft, or embezzlement by employees, members of the Board, and others doing business or providing services to PGCPS.

C. Fraud – An act, omission, misrepresentation, or concealment to deceive or gain personally causing a breach of fiduciary responsibility or violation of laws or PGCPs policies and procedures. This includes all acts for personal gain, without limitation, that result in damages or losses to PGCPs. Fraudulent activities may include, but are not limited to:

1. Theft, misappropriation, removal, or concealment of PGCPs property or resources, including funds, supplies, equipment, assets, or data;
2. Forgery, alteration or unauthorized signing of documents - e.g., contracts, checks, invoices, purchase orders, expenditure reimbursement requests, medical leave documents, applications, etc.;
3. Acceptance of compensation for hours not worked or duties not performed;
4. Destruction or removal of records;
5. Unauthorized use of Credit cards or Purchasing Cards;
6. Deliberate swapping of funds - e.g., personal checks for cash;
7. Acceptance of undue benefits for self or family members – e.g., health care benefits; school meals;
8. Accepting kickbacks, bribes, gifts, rebate, or anything of value in exchange for business given to a vendor;
9. Unauthorized personal use of PGCPs property;
10. Unauthorized use of PGCPs facilities, especially for financial gain;
11. Issuance of payments for other than goods and services provided to PGCPs;
12. Deliberately false accounting and/or misstatement of accounting information including payroll and timekeeping data;
13. Deliberate filing of false information to government agencies;
14. Deliberate overcharging for goods and services;
15. Diversion of funds through electronic banking;
16. Willful disclosure of confidential and proprietary information to outside parties including, but not limited to confidential or proprietary information obtained during Executive Sessions;
17. Violation of Board Policy 0107, Ethics Regulations;
18. Altering or falsifying student grades; and

19. Other illegal activities.

- D. Improper Conduct - Includes but is not limited to PGCPs related safety or security concerns; exposure of students and/or employees to a substantial and specific public health or safety danger; serious breaches of Board policies; forging, altering, falsifying, or otherwise tampering with any Board or PGCPs document, account, and/or signature; inappropriate or unauthorized disclosing and/or divulging of confidential and/or proprietary information to an outside party; or any violation of a law, rule or regulation that has been committed by any employee at any level of authority.
- E. Legitimate employment decision – Recommendation to change an employee’s assignment, a notice of assignment location change, promotion, demotion, or disciplinary action up to termination.
- F. Protected Disclosure - A good faith communication that discloses or demonstrates an intention to disclose information that might evidence a financial impropriety or improper conduct.
- G. Retaliation - Adverse action against an individual because he or she has made a protected disclosure or has participated in an investigation, proceeding or hearing involving a protected disclosure. Adverse action includes actual or attempted acts of reprisal, threats, coercion, intimidation, interference, or similar improper acts.
- H. Supervisor – Any individual within PGCPs who has the authority to direct and control the work performance of an employee, or who has managerial authority to take corrective action regarding the violation of a law, rule, or regulation of which the employee complains.
- I. Waste – Neglect, destruction, damage, or loss of property by someone entrusted with use. This improper conduct results in added costs and squandering of resources to the detriment of PGCPs.
- J. Whistleblower - An employee who makes a protected disclosure based on a reasonable belief that the Board or an employee has engaged in an activity or practice that evidence:
 - 1. an abuse of authority, mismanagement, or substantial waste of money;
 - 2. a substantial and specific danger to public health or safety; or
 - 3. a violation of a law, rule or administrative procedure.

IV. Standards

- A. It is a violation of this policy for employees, members of the Board, and others doing business or providing services to PGCPs to engage in conduct considered to be financial impropriety or improper.
- B. In addition, the Board prohibits reprisal or retaliation against individuals who based on a reasonable, good faith belief have disclosed information that evidences that employees, members of the Board, or others doing business or providing services to

PGCPS have engaged in:

1. an abuse of authority, mismanagement, or substantial waste of money;
2. a substantial and specific danger to public health or safety; or
3. a violation of law, policy or administrative procedure.

C. It is the responsibility of PGCPS employees to disclose any indications of financial improprieties and improper conduct.

1. Prevention efforts must include:
 - a. Administrators and supervisors being aware of the potential for the types of financial improprieties and improper conduct that might occur in their respective areas of responsibility.
 - b. Administrators and supervisors must perform consistent management oversight and hold employees accountable for their performance on the job.
2. Investigation efforts must include:
 - a. Employees reporting in writing to their immediate supervisor for the department or school where financial improprieties and improper conduct is suspected.
 - b. The immediate supervisor shall report the matter immediately through appropriate supervisor channels.
3. Consequences
 - a. Violation of this policy will result in disciplinary action up to and including restitution and termination.
 - b. When a determination of financial impropriety or improper conduct has been made for an employee, possible civil and/or criminal charges may be filed.
4. Whistleblower Protection
 - a. PGCPS may not take or refuse to take any personnel action as reprisal against an employee because the employee:
 - 1) Discloses or threatens to disclose to a supervisor an activity, a policy, or a practice of the employer that is in violation of a law, rule, or regulation;
 - 2) Provides information to or testifies before any public body conducting an investigation, a hearing, or an inquiry into any violation of a law, rule, or regulation by the employer; or
 - 3) Objects to or refuses to participate in any activity, policy, or practice in violation of a law, rule, or regulation.

- b. Whistleblower protection shall be provided only if:
 - 1) The employee has a reasonable, good faith belief that PGCPS has, or still is, engaged in an activity, a policy, or a practice that is in violation of a law, rule, or regulation;
 - 2) The employee discloses information that the employee reasonably believes evidences:
 - a. an abuse of authority, gross mismanagement, or gross waste of money;
 - b. a substantial and specific danger to public health or safety;
or
 - c. a violation of law; and
 - 3) The employee has reported the activity, policy, or practice to a supervisor or an administrator in writing; and afforded PGCPS a reasonable opportunity to correct the activity, policy, or practice.

5. Administrative Complaint and Civil Action

- a. An administrative remedial process for any employee who is subject to a personnel action in violation of Section IV.C.4.a. of this policy and has filed an administrative complaint shall be provided. The administrative remedial process shall be completed within 30 days after the employee files the initial administrative complaint.

b. Civil Action

- 1) Before instituting a civil action, an employee who is subject to a personnel action in violation of Section IV.C.4.a. of this policy shall notify the Chief Executive Officer (CEO) in writing of his/her intention to institute a civil action.
- 2) The employee is not required to exhaust any administrative remedies before instituting a civil action.

- 6. Nothing in this policy is intended to interfere with legitimate employment decisions.

V. Implementation and Responsibilities

- A. The Board directs the CEO to issue administrative procedures consistent with this policy, which shall include, but not be limited to:
 - 1. The process for detecting, reporting and investigating allegations of financial improprieties and improper conduct;
 - 2. The administrative remedial process for employees who are subject to personnel actions of reprisal or retaliation for making a protected disclosure.

3. Consequences for substantiated cases of financial impropriety and improper conduct involving employees, including restitution, appropriate disciplinary action and, if warranted civil or criminal charges.

VI. References

§§ 6-901, et seq., Md. Code Annotated, Educ. Art.

Policy 0107 – Ethics Regulations

Policy 0108 – Code of Conduct

Policy 0115 – Information Technology Services – Acceptable Usage Guidelines

Policy 0127 – Reporting Suspected Child Abuse and Neglect

Policy 4116 – Conflicts of Interest

Policy 4400 – Inappropriate Relationships between Students, Employees, Volunteers, and Contractors

By-Law – 9270 – Actions by Individual Board Members

VII. HISTORY

Policy Adopted 5/10/17

Policy Amended 11/10/22