

## Missoula County Public Schools

### Personnel 5465

#### Reporting Possible Financial Misconduct and/or Illegal Activities

Administrators, teachers, all other employees, and volunteers of MCPS are expected to practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This policy is intended to encourage and enable each administrator, teacher, other employee, and volunteer of the District to report concerns about illegal or dishonest activity or other misconduct involving the District's financial or business affairs. Such activity may include but is not limited to:

1. fraud or deliberate misrepresentation in the preparation, review or audit of the District's financial statements;
2. fraud or deliberate misrepresentation in the recording and maintaining of financial records of the District;
3. deficiencies in or noncompliance with the District's internal accounting controls;
4. misrepresentation or false statement regarding a matter contained in the financial records, financial reports, or audit reports of the District;
5. theft or flagrant misuse of the District's funds or other assets; or
6. conduct in violation of state or federal law.

Any administrator, teacher, other employee, or volunteer who, in good faith, reports a concern shall not be subject to adverse employment consequences or retaliation. An individual with knowledge or concern about illegal or dishonest activity or other misconduct involving the District's financial or business affairs is encouraged to communicate such concern to his/her immediate supervisor, to the Superintendent, the Business Manager, or the Chair of the Board of Trustees.

A report of concerns may initially be made either verbally or in writing. In order to permit a thorough and complete investigation of the charge, a written report must be submitted as promptly as feasible after a verbal report is made. The written report must be signed and contain as much specific information as possible as to the time, date, and nature of the reported activity. Reports of concerns shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and any laws that may require disclosure. All reports will be promptly investigated by, or under the direction of, the Superintendent, and corrective action may be recommended to the Board of Trustees, if appropriate and warranted by the investigation.

Anyone reporting a concern must act in good faith and have reasonable grounds for suspicion of illegal or dishonest activity or other misconduct involving the District's financial or business affairs. Any person making a knowingly false accusation regarding illegal or dishonest activity or other misconduct involving the District's financial or business affairs, regardless of the reason, will be subject to disciplinary action up to and including discharge. Any administrator, teacher, other employee, or volunteer who makes a good faith report in accordance with this policy shall not disclose his or her report of concerns to individuals not involved in the investigation except as permitted by this policy or as may be required by law. Any administrator, employee, or volunteer who discloses the report of concerns to unauthorized individuals will be subject to disciplinary action up to and including discharge.

Legal Reference:

§ 2-2-121, MCA Rules of conduct for public officers and public employees

Policy History:

Approved at PNP Committee on February 25, 2015 and posted for public comment.

Adopted on: April 14, 2015