RATIONALE/OBJECTIVE:
The Cobb County School District (District) has a responsibility to uphold the public trust. Internal Compliance is an independent auditing and assessment function established within the District to promote and document financial integrity and to promote efficiency, effectiveness, and financial integrity in District operations.

RULE:
District employees are subject to the requirements of the Georgia Professional Standards Commission Code of Ethics for Educators (Administrative Rule GAGC-R [Employee Ethics]). In addition to the professional requirements, the District identifies the following actions as examples of prohibited conduct and establishes the following guidelines for reporting their occurrence or suspected occurrence:

MISCONDUCT:
This includes, but is not limited to:
1. Any crime defined in Title 16 of the Official Code of Georgia Annotated (O.C.G.A.) or any applicable federal law involving dishonesty or fraud.
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including, but not limited to:
   a. Approving, encouraging, or participating in any financial or business transaction or activity which presents, or could be reasonably interpreted to present, a real or potential conflict of interest, whether as defined in District Administrative Rules GAG-R and GAGC-R, or otherwise;
   b. The failure to provide or withholding of information that could affect a financial or business decision under consideration by the District or that results in an undue loss or expense to the District, which loss or expense could have been avoided or mitigated had such information been disclosed;
   c. Abuse, misuse, or destruction of District property, funds, or other resources; and/or
   d. Violations of the Code of Ethics.

NOTIFICATION:
1. An employee who knows of or suspects financial fraud, or other financial misconduct shall immediately report such suspicions to Financial Services Division Internal Compliance.
2. Audit Procedures:
The Financial Services Division Internal Compliance Department shall:
   a. Refer the financial misconduct matter to Human Resources Employee Relations for resolution and action; and
   b. As appropriate, audit financial records and transactions and document the facts and findings of such audit in a written report and forward to Human Resources Employee Relations.
3. Reprisals:
   No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.

Adopted: 12/14/06
Legal Reference
O.C.G.A. 45-01-0004 Whistleblower
18 USC 1513 Retaliating against a witness, victim, or an informant