

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Category:	Personnel	Policy # 2012-09
Title:	Workplace Dishonesty Policy	

PURPOSE

The purpose of this policy is to provide employees and those doing business with the District notice of the types of workplace conduct that are considered dishonest, to direct the General Manager to establish and maintain a system of internal controls to prevent and detect dishonest conduct, to authorize the General Manager to establish appropriate procedures for reporting and investigating alleged dishonesty in the workplace or connected to the District, and to provide for appropriate sanctions in cases where dishonest conduct or activities are established.

POLICY

The District expects that all Directors, officers, employees, agents, vendors, volunteers or other persons connected to the District will adhere to the strictest standards of honest conduct and will treat District property with the same respect required for all public property. It is the District's express policy that all allegations of workplace or other District-related dishonesty will be promptly and fully investigated and if dishonest conduct is established, to take action as appropriate to discipline the dishonest person or persons and to pursue appropriate civil and criminal legal remedies. To ensure that the District's property is safeguarded against dishonest conduct, the District will establish and maintain appropriate procedures and internal controls to promptly detect workplace or other District-related dishonesty and take appropriate disciplinary action against any individuals so involved.

POLICY GUIDELINES

Dishonesty, fraud, corruption, and other deceitful acts prohibited under this policy include:

1. Claiming reimbursement of expenses that are not job-related or authorized by the District.
2. Committing forgery or unauthorized alteration of any District document (for example: invoices, receipts, checks, wire and Automated Clearing House (ACH) transfers, time sheets, independent contractor agreements, purchase orders, invoices, receipts, petty cash documents or budgets).

3. Misappropriate District assets (for example: money, District-issued credit cards, securities, supplies, furniture, equipment or labor).
4. Committing improprieties in the handling or reporting of money, material, labor or accounting transactions.
5. Authorizing or receiving payment for goods not received by or services not performed for the District.
6. Using a computer for unauthorized alteration, destruction, forgery or manipulation of District data or misappropriation of District-owned software.
7. Misrepresenting information on District-related documents.
8. Falsifying time records or expense reports or conducting substantial personal business on District time.
9. Violating federal, state, or local laws related to any form or type of dishonest conduct or activities.
10. Seeking or accepting bribes, gratuities or other consideration of material value from those doing business with the District including customers, vendors, consultants, contractors, lessees, applicants and grantees. Materiality is determined by the Political Reform Act of 1974 (Gov't Code sections 87000 et seq.) regulations of the Fair Political Practices Commission (2 Cal. Admin. Code Sections 18100 et seq.) and any amendments to the Act or regulations.
11. Any other type of dishonest, fraudulent, corrupt, or deceitful conduct in violation of any District policy or of any federal, state or local law or regulation.

Investigation of Fraud

The District will fully investigate all allegations of dishonest conduct. A thorough and objective investigation will be conducted regardless of the position, title, tenure or relationship with the District of any Director, officer, employee, agent, vendor, volunteer or other person who might be involved in or becomes the subject of such investigation.

The General Manager, with appropriate assistance from management staff and District Legal Counsel, will apply appropriate procedures for investigating all allegations of dishonest conduct by any Director, officer, employee, agent, vendor, volunteer or other party connected to the District. Typically, the Department Manager or an outside investigator, will be assigned to conduct an investigation once the subject matter of the investigation and the nature of the alleged dishonest conduct have been determined. At the General Managers' discretion, investigations of criminal conduct may be referred to the appropriate prosecutorial or law enforcement officials for investigation.

The District will pursue every reasonable effort, including court-ordered restitution, to obtain recovery of any losses suffered by the District that are cause by or connected to dishonest conduct prohibited by this Policy.

Establishment of Internal Controls

The General Manager, or his/her designee, is directed to establish and maintain a system of internal controls to prevent and detect fraud, misappropriation of District resources and other dishonest conduct affecting the District, and to institute systems that help the District to promptly identify any indications of such misconduct.

Approved by Rancho Murieta Community Services District's Board of Directors	Adopted July 18, 2012
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