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## ETHICAL POLICIES

As defined by Miss. Code Ann. §25-4-103, all employees of the MDE are public servants employed and compensated by the State of Mississippi. A high degree of public trust is placed on each position and in each employee. All employees should be mindful of this trust and should conduct themselves with professionalism and in such a manner as to reflect this trust. Employees must avoid all actual or potential conflicts between their public responsibilities and duties and their private affairs. Every effort should be undertaken to minimize even the appearance of any such conflict.

Employees shall not participate in trips sponsored and paid for by vendors. Supervisors are cautioned to monitor this activity very closely and make sure that all staff members are compliant.

It is important to remember that these policies are designed to minimize the appearance of situations which may damage the integrity of the MDE or SBE in the eyes of the general public and local school districts. Any activity not specifically covered by these guidelines, but which might have the potential of undermining the credibility of the agency, should be avoided, or be minimized.

All employees shall fully comply with Miss. Code Ann. § 25-4-105 and any other sections that might be relative. An employee shall not be a contractor, subcontractor, or vendor of the MDE. **Employees of the MDE shall not enter a contract with a public school district of the State of Mississippi unless prior written approval is granted by the State Superintendent. Further, an employee shall not enter a contract with a university or other entity to which they or their office awards a grant.**

## CONFLICT OF INTEREST

Employees shall not engage in any activity in either a private or official capacity where a conflict of interest may exist. All activities that could affect an employee's objectivity in job performance or in making job-related decisions should be avoided. Membership in professional and civic organizations are encouraged by the MDE, provided the participation does not adversely affect the individual's role as a public servant and provided that these organizations do not seek financial assistance from the MDE. Situations which may involve a conflict of interest are detailed below.

## ACCEPTING GRATUITIES

Employees or members of their immediate families are not permitted to accept gratuities or favors from individuals and/or groups who conduct business with, or whose business interests are affected by the MDE or any of its functions. **Unsolicited advertising products or promotional**

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ACCEPTING GRATUITIES (continued)

**materials of nominal value, such as pens, pencils, note pads, calendars, and other such items may be accepted from individuals and/or groups, who conduct business with, or whose business interests are affected by the Department or any of its functions, when offered to a substantial number of their customers for public relations purposes.** This provision includes vendors, consultants, and others who have business connections with the MDE.

Employees shall not utilize their positions to obtain benefits in the form of money, property, commercial interest or any other economic gain for themselves, their relatives, or any family business interests. Employees should never disclose information obtained from their employment with the MDE in any way which might result in any of these benefits. Employees must also guard themselves against the appearance of such conflicts.

If an employee has a question concerning involvement in any organizations or about situations which may involve a conflict of interest, he or she should discuss it with his or her immediate supervisor.

POLITICAL ACTIVITY

Employees are afforded a work environment free from political influence or coercion. To maintain this work environment, employees are prohibited from engaging in any political activities during normal working hours. Employees are also prohibited from participating in a political campaign which would directly imply that the Department of Education has endorsed a particular candidate. An example of this would include making an endorsement of a candidate using the affiliation with the Department.

Mississippi law states that employees of an agency cannot be coerced politically by state officials. The law contains the following provisions:

- Employees in state service positions are not obligated by reason of their employment to contribute to a political fund or render a political service. Employees may not be removed from their positions or be prejudiced in any way if they refuse to support a particular candidate.
  
- No state service employee or state official is allowed to directly or indirectly give, render, pay, offer, solicit, or accept any money, service, or other valuable in consideration for or on account of any appointment/promotion (actual or proposed), or any other employment advantage concerning a state service status position.

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### POLITICAL ACTIVITY (continued)

State employees whose principal employment is in connection with an activity financed in whole or in part by loans or grants from the United States or an agency thereof, must abide by the provisions of the Federal Hatch Act. This Act restricts political activities such as solicitation of contributions or utilization of the official position to influence or interfere with the outcome of an election or nomination.

### FRAUD, WASTE AND ABUSE

It is the policy of the MDE to thoroughly investigate all suspected cases of fraud, waste, and abuse. All reports of suspected fraud, waste, and abuse will be handled in the strictest confidence. Informants may remain anonymous but are encouraged to cooperate fully with investigators and provide as much detail and evidence of the suspected fraud, waste, or abuse as possible. State law grants certain protections to whistleblowers, and any retaliation against employees who report suspected fraud, waste and abuse is strictly prohibited (See Miss. Code Ann. § 25-9-173).

Fraud is defined as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets. Examples of fraud include breach of fiduciary duty, bribery, concealment of material facts, theft of money or physical property, theft of secrets or intellectual property, and other statutory offenses.

Waste is defined as the loss or misuse of State resources that results from deficient practices, system controls, or decisions. An example of waste is not taking advantage of an available prompt pay discount.

Abuse is defined as the intentional, wrongful, or improper use of resources or misuse of rank, position, or authority that causes the loss or misuse of resources, such as tools, vehicles, computers, copy machines, etc. Examples of abuse are receiving favors for awarding contracts to certain vendors, requesting employees to perform personal errands for a supervisor or manager, and misusing the employee's position for personal gain.

Any employee or contractor who receives a report of suspected fraudulent activity must report this information immediately upon discovery. The report of suspected fraud, waste or abuse should not be mere speculation, and should be made in good faith. Any employee who knowingly makes a false report will be subject to disciplinary action. Reports must include

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#### FRAUD, WASTE AND ABUSE (continued)

enough information to support an investigation. To report suspected fraudulent activity, go to MDE Home webpage and click on the [Report Fraud, Waste, and Abuse](#) link. Fill out and submit the electronic form. Your form will be directed to the Bureau of Internal Audit for review and investigation.

When appropriate, the Office of the State Auditor or appropriate law enforcement entity shall conduct investigations of potential fraud by MDE employees, vendors, contractors, sub-recipients or sub-allocants. If necessary, employees and others reporting fraudulent activity will be contacted for additional information.

Suspected fraud, waste and abuse may be reported directly to the Office of the State Auditor through their website at <https://www.osa.ms.gov/>. The contact form is located at <https://www.osa.ms.gov/report-fraud/>.

#### CODE OF ETHICAL CONDUCT

It is the policy of the MDE to protect the safety, health, and wellbeing of all employees in our workplace. This commitment includes protecting those employees who make disclosures they reasonably believe evidence serious health or safety violations, policy violations, abuse of authority, breach of confidentiality, or may demonstrate a lack of professionalism or honesty in the workplace or give the appearance of impropriety with the agency's resources or mission.

Employees should disclose questionable actions to the Chief of Advocacy and Counsel (General Counsel) or the Director of Human Resources and will not be subject to workplace reprisal or retaliatory action.

Personnel matters for which other remedies exist are excluded from this policy. This includes grievances, appointments, promotions, reprimands, suspensions, dismissals, harassment, and discrimination.

Employees are to be good stewards of Mississippi's financial and physical resources, respectful of their coworkers and customers, and to embody the public-sector competencies that have been adopted by the Mississippi State Personnel Board. The characteristics or traits that should be exhibited by employees are included in the Code of Ethical Conduct Acknowledgment Form.

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#### CODE OF ETHICAL CONDUCT FOR ACCOUNTING AND FINANCE EMPLOYEES

It is the policy of the MDE that all Accounting and Finance Directors and fiscal employees be professionals committed to promotion of the highest standards of personal ethics, competence, and professional conduct. Therefore, MDE embraces the highest moral, ethical, legal, and professional standards to be exhibited by those employees engaged in accounting, financial and budgeting activities. These values are described in the [Code of Ethical Conduct for Accounting and Finance Employees Acknowledgement form](#).