DEPARTMENT OF CORRECTIONS

Policy Number:	**104.252**
Title:	**Code of Conduct for Employees with Auditing, Purchasing, Financial Reporting, or Tax Filing Duties**
Effective Date:	**3/3/20**

PURPOSE: To identify the expectations for all department employees with accounting, purchasing, auditing, financial reporting, or tax filing duties to conduct themselves within a values-based ethical framework that:

A. Ensures accountability;
B. Provides governance processes;
C. Ensures the timely detection of significant internal control deficiencies; and
D. Ensures the accuracy and reliability of the state's comprehensive annual financial report and other state and federal reports.

APPLICABILITY: All department employees with accounting, purchasing, auditing, financial reporting, or tax filing duties.

DEFINITIONS: None

PROCEDURES:

A. Employees are expected to act honestly and ethically in carrying out their duties, and to conduct themselves in a manner that upholds the public trust and demonstrates honesty and integrity in their day-to-day decisions and actions. Common sense, good judgment, consistency, and the department's mission are the guiding principles for the expected employee standard of conduct.

B. Employees must prepare or facilitate the preparation of full, fair, accurate, timely, and understandable financial reports, tax filings, or related disclosures.

C. Employees must comply with applicable policies, law, rules, and regulations.

D. Employees must cooperate fully with internal, legislative, and external auditors who are acting in their capacity to examine official accounting records, purchasing records, financial reports, or tax filings.

E. Employees are expected to put aside their personal beliefs, motivations, biases, differences, or desires so that agency management staff are informed of financial reporting problems and quality improvements in internal controls and financial information can be made. Employees must report evidence of the following actions through appropriate communication channels to their supervisor or to other proper authorities within the agency.

1. Evidence of theft, embezzlement, or unlawful use of public funds or property.

2. Misuse of the state's long-distance telephone services.

3. Violations of the code of ethics for employees in the executive branch.

4. Deficiencies in internal controls.

F. Employees must cooperate and provide full disclosure in any department investigations involving any code of conduct violations.

G. An employees who makes a good faith report of evidence of a violation of this code of conduct policy, an internal control deficiency, or other unlawful employee action(s) is covered by the state's whistleblower statutes.

H. Employees who fail to carry out the duties established under this policy, or who make false statements or disclosures, are subject to disciplinary action, up to and including dismissal from state employment.

I. Employees are required to annually affirm their knowledge, understanding, and compliance with their respective responsibilities. The certification process must be recorded in the agency-approved electronic training management system.

INTERNAL CONTROLS:

A. The annual certification process is recorded in the agency-approved electronic training management system.

ACA STANDARDS: None

REFERENCES: Policy 103.220, "Personal Code of Conduct of Employees"
Minn. Stat. §§ 43A.38; 16A.50; 16C.04; and 43A.39
Minn. Stat. §§ 181.932 to 181.935 (Minnesota whistleblower statutes)
Minnesota Management and Budget Operating Policy 103.01 Code of Conduct

REPLACES: Policy 104.252, "Code Of Conduct for Employees with Auditing, Purchasing, Financial Reporting, or Tax Filing Duties," 4/2/19.
All facility policies, memos, or other communications whether verbal, written, or transmitted by electronic means regarding this topic.

ATTACHMENTS: None

APPROVALS:
Deputy Commissioner, Community Services
Deputy Commissioner, Organizational Services
Assistant Commissioner, Facility Services
Assistant Commissioner, Office of Strategic Planning, Implementation, and Employee Development