



Title of Policy:	Code of Ethics
Policy No. #	1.0004
Type of Policy:	Governance
Effective Date:	January 1, 2022
Last Revised:	New
Policy Owner:	Board of Trustees
Policy Contact:	Executive Committee

I. Reason for Policy

The pursuit of Florida Memorial University's (FMU) core values of leadership, character, service, scholarship, and accountability requires a shared commitment to ethical conduct in all University activities. The objective of this policy is to outline the ethical, legal, and professional behavior expected in all dealings inside and outside the University. The nature of some activities may require particular scrutiny for potential conflicts of interest or other violations of FMU standards. Disclosure and approval are required before engaging in activities that are inconsistent with these guidelines. *See* Conflict of Interest and Commitment Form. This Code of Ethics will provide references to FMU policies and standards, handbooks and other materials, and will also help one better understand one's obligations and responsibilities, act with integrity and provide critical legal and compliance requirements.

II. Policy Statement

FMU expects all members of the University community to exercise integrity and adhere to this Code of Ethics as outlined below. No act or practice at odds with these standards can be justified on a basis of customary practice, expediency, or achieving a "higher" purpose.

A. Fair Dealing

Members of the University community are expected to conduct themselves ethically, honestly and with integrity in all dealings related to FMU. This means principles of fairness, good faith, and respect. Practices should also be consistent with laws, regulations and University policies that govern our conduct with others both inside and outside the community. It is the responsibility of every member of the FMU Community to be familiar with the laws and regulations, as well as FMU policies and procedures, that apply to one's specific job and level of responsibility and follow them, acting with integrity in all matters. *See* as applicable and as outlined in the Board of Trustee By-laws, FMU policies at <http://policies.fmuniv.edu/>, FMU Faculty Handbook, Florida Memorial University Staff Handbook, and FMU Student Handbook.

B. Individual Responsibility and Accountability

Members of the University community are expected to exercise responsibility appropriate to their position and delegated authorities. They are responsible to each other, the University, and the University's stakeholders both for their actions and their inactions. Each individual is expected to conduct the business of the University in accordance with its Code of Conduct and this Code of Ethics, exercising sound judgment, and serving the best interests of the institution and the community. Each member of the FMU Community has an obligation to observe and follow the University's policies and to maintain proper standards of conduct at all times, as applicable and as outlined in the Board of Trustee By-laws, FMU policies at <http://policies.fmuniv.edu/>, FMU Faculty Handbook, Florida Memorial University Staff Handbook, and FMU Student Handbook.

C. Respect for Others

The University is committed to treating each community member with respect and dignity. The University prohibits discrimination and harassment and provides equal protection for all community members and applicants regardless of race, color, national origin, religion, sex, gender identity, pregnancy, disability, marital status, age, sexual orientation, or veteran status, or any other basis protected by law. Members of the FMU Community are the greatest resource for accomplishing FMU's vision and mission. As such, all are expected to be committed to creating and sustaining an environment that promotes academic freedom, student engagement, lifelong learning, diversity, inclusiveness, fair treatment, and respect for others.

D. Compliance with Applicable Laws and Regulations

Florida Memorial University is subject to all applicable federal, state, and local laws, statutes, and regulations. University business is to be conducted in conformance with legal requirements, including contractual commitments undertaken by individuals authorized to bind the University to such commitments. Members of the FMU Community must also complete compliance training that is applicable to their respective areas. *See* Board of Trustee By-laws, all applicable FMU policies at <http://policies.fmuniv.edu/>, FMU Faculty Handbook, Florida Memorial University Staff Handbook, and FMU Student Handbook.

E. Compliance with Applicable University Policies, Procedures and Other Forms of Guidance

University policies and procedures are designed to inform our everyday responsibilities, to set minimum standards and to give University community members notice of expectations. Members of the University community are expected to transact all University business in conformance with policies and procedures and accordingly have an obligation to become familiar with those that pertain to their areas of responsibility. Members of the FMU Community must also complete compliance training that is applicable to their respective areas. *See* Board of Trustee By-laws, all applicable FMU policies at <http://policies.fmuniv.edu/>, Faculty Handbook, Florida Memorial University Staff Handbook, and FMU Student Handbook.

F. Conflicts of Interest or Commitment

Florida Memorial University encourages professional development through membership and activities in professional organizations, and other related affiliations. However, outside professional activities, personal financial interests, or acceptance of benefits from third parties can create actual or perceived conflicts between the University's mission and an individual's private interests. Full-time University employees are expected to devote primary professional efforts to the performance of their University duties and responsibilities. While part-time outside employment is permitted, at no time may employees engage in activities that result in dereliction of duties, conflict of interest, or that conflict in any other way with University responsibilities. Employees may not engage in activities that are in direct competition with their duties at Florida Memorial University.

Faculty play a specific role in the creation of new knowledge and are encouraged to engage in scholarly activities that advance their scholarship and disciplinary knowledge. Therefore, in these matters, faculty should be guided by the Faculty Handbook in consultation with their Dean and the Provost.

University community members who have external professional, personal, or financial interests are expected to disclose them in compliance with applicable conflict of interest and conflict of commitment policies. In all matters, community members are expected to take appropriate steps,

including consultation if issues are unclear, to avoid conflicts of interest and commitment as well as the appearance of such conflicts. These matters must be documented in accordance with University procedures. University members must complete the Conflict of Interest and Commitment Form annually. *See* Conflict of Interest and Commitment Form [Conflict of Interest Commitment form](#).

G. Solicitation or Acceptance of Gifts

It is against FMU policy for any employee to use their position to solicit or accept a Gift for personal gain with a total value greater than \$100.00 from any person, company or entity currently doing business with FMU or seeking to do business with FMU, during the fiscal year. This includes any person, company or entity that has expressed an interest in doing business with FMU whether or not they have applied or responded to a solicitation. Employee as used in this policy includes the employee or any employee's family member including anyone in the employee's household or for whom that employee is otherwise responsible. No employee shall accept any gift of any value with the understanding that any official action or judgment of the employee would be influenced by the gift or if acceptance would obligate FMU to do business with a particular vendor or contractor.

If you have any questions regarding the applicability of this Policy, please consult with the Office of General Counsel prior to accepting the Gift.

H. Political Activity

FMU is committed to the free and open discussion of ideas and opinions, and promotes participation in political activity by members of the FMU community as a means of furthering the University's educational goals. As citizens, members of the FMU community are permitted to express their opinion on political candidates or issues. Members must make clear that any and all such expressions are personal statements and not made in the capacity as agents or representatives of Florida Memorial University. Members may participate in electoral campaign activities of their choosing as long as it does not take place during their work hours for FMU, does not invoke the endorsement of FMU, and does not use any FMU funds, supplies, branding, or equipment to participate.

It is against FMU policy for individuals to use their authority or influence to impact an election or try to influence another person's vote. FMU will not actively support, oppose, or solicit support for or opposition to any candidate for public office, a political party or any issue related to issues on federal, state or local ballots, using FMU resources. This Policy does not apply to non-partisan voter education information, voter registration, or research which has been approved in advance by the President or designee.

This Policy shall not be construed as to prevent a person from becoming a candidate for any elective office. An individual seeking to hold or be a candidate for public office during the time the person receives compensation from FMU must be authorized by the President, to ensure no conflict of interest or commitment. In addition, the individual may not participate in any political campaign for an elective office during work hours, use FMU resources, in connection with his/her campaign or engage in any political activity or politically-related duties during work hours.

I. Ethical Conduct for Research

All members of the University community are expected to act with integrity and intellectual honesty and with appropriate regard for human and animal subjects in the conduct of research and scholarly and creative endeavors.

All those engaged in research, scholarship and/or creative works are expected to pursue the advancement of knowledge, in an environment of academic freedom, while meeting the highest standards of honesty, accuracy, and objectivity. They should be aware of the potential for misconduct, either in themselves or others and understand the meaning of research misconduct. They are also expected to comply with all applicable University policies, procedures and guidelines, demonstrate accountability for sponsors' funds and adhere to the specific terms and conditions of contracts and grants.

The University defines research misconduct consistent with federal regulations (42 CFR Sections 93.103 and 93.104) as fabrication, falsification, plagiarism, or other significant departure from or disregard for established norms or commonly accepted practices in the field, in proposing, performing or reviewing research or creative works. Research misconduct does not include honest error, differences in interpretations or judgments of data, or differences of opinion. All members of the University community have the responsibility to report observed, suspected or apparent incidents of research misconduct.

To protect the rights of human subjects, all research involving human subjects is to be reviewed by the Institutional Review Board and approved prior to beginning any studies. <https://www.fmuniv.edu/grants-and-sponsored-research/institutional-review-board/>. Similarly, to protect the welfare of animal subjects, all research involving animal subjects is to be reviewed by the appropriate animal care and use committee prior to the commencement of such research.

J. Records: Confidentiality, Privacy, and Access

The University is the custodian of many types of information, including that which is confidential, proprietary, and private. Individuals who have access to such information, whatever the format, are expected to be familiar and to comply with applicable laws, University policies, directives and agreements pertaining to access, use, protection, and disclosure of such information. *See* Policy No.1.3019 Records Retention Policy and Procedures and Policy No, 1.4007 Student Judicial Records,

K. Internal Controls

Internal controls are processes employed to ensure that the University's business is carried out in accordance with this Code of Ethics, University policies and procedures, applicable laws and regulations, and sound business practices. They help to promote efficient operations, accurate financial reporting, protection of assets, and responsible fiscal management. All members of the University community are responsible for ensuring that adequate internal controls exist over the use and accountability of University funds, resources, and audits.

Most internal controls are classified as preventive or detective. Preventive controls are designed to avoid errors or irregularities from occurring initially, such as segregating cash handling duties from cash reconciliation.

Detective controls are designed to identify an error or irregularity after it has occurred. These controls are performed on a routine basis to identify any issues that pose potential risks to the University on a

timely basis, such as annual inventories to detect missing or stolen assets and monthly analytic reviews of accounts to detect balance anomalies and errors.

Some everyday examples of internal controls are as follows:

- Locking one's office each day when stepping away from one's desk
- Locking one's desktop, laptop, cellphone, or other FMU device when stepping away from the unit
- Reviewing a monthly credit card statement to verify that transactions for one's department are valid and serve a legitimate University purpose
- Requiring supporting documentation for expenditures to have evidence of approval of purchase
- Tracking of a budget to actual report to ensure that budgeted expenses are not exceeded during a period
- Tagging and barcoding of University fixed assets to ensure proper safeguarding of assets

All employees have at least some role in internal controls, depending mainly on their level of involvement at the University. The Board of Trustees, President, and senior administrators set the "tone at the top", by establishing the presence of integrity, ethics, and competence. Department directors and managers are responsible for establishing the internal controls within their departments. Those under the director and manager levels are responsible for executing established internal control policies and procedures set by department directors and managers.

L. Use of University Resources

University resources will only be used for activities on behalf of the University as outlined in the FMU policies at <http://policies.fmuniv.edu/>, FMU Faculty Handbook, Florida Memorial University Staff Handbook, FMU Student Handbook and Cyberzone Computing Policies. They may not be used for private gain or personal purposes except in limited circumstances permitted by existing policy where incidental personal use does not conflict with and is reasonable in relation to University duties (e.g., telephones). Members of the University community are stewards of University property and shall adhere to all laws, policies and procedures for the acquisition, use, maintenance, record keeping, and disposal of University property. For purposes of applying this policy, University resources are defined to include, but not be limited to, the following, whether owned by or under the management of the University:

- Cash and other assets whether tangible or intangible;
- Real or personal property;
- Receivables and other property, rights or claims against third parties;
- Intellectual property rights;
- Effort of University personnel and of any non-University entity billing the University for effort;
- Facilities and the rights to use University facilities;
- The University's name, logo, and seal;
- The University's social media platform profiles and activities
- University records, including student and personnel records; and
- The University information technology infrastructure.

While using the resources mentioned above in furtherance of FMU business, all FMU community members shall keep information private and confidential, specifically student, staff and faculty

information. No one should collect, give, sell, or transfer any personal information with university or personal IT devices and or equipment (i.e., name, e-mail address, Social Security number, or other unique identifier) to a third party without proper consent. No one shall use FMU software or equipment to disseminate personal information that is either obtained or retained about any member of FMU.

M. Financial Reporting

All University accounting and financial records, tax reports, expense reports, time sheets and effort reports, and other documents including those submitted to government agencies must be accurate, clear and complete. All published financial reports will make full, fair, accurate, and timely disclosures as required under generally accepted accounting principles ("GAAP"), and other requirements. The Division of Finance and Administration has responsibility for the preparation of financial statements and disclosures, or elements thereof and is required to make attestations in support of the same.

The Controller's Office under the Division of Finance and Administration is responsible for ensuring that the University's financial statements provided to internal or external parties are presented fairly, in all material respects, and that the statements are in conformity with GAAP. The Controller's Office is also responsible for the timely preparation, review, and submission of all required financial reports.

Each financial transaction needs to be recorded in accordance with the chart of accounts designated by the Controller's Office. Examples of financial transactions include cash/check deposits, check requests, travel requisitions, purchase orders, or business expense reimbursements, and accounting journal entries. All financial transactions must be submitted in a timely manner with clear descriptions and appropriate supporting documentation. The accompanying supporting documentation must be sufficient to demonstrate the business purpose of the transaction, its occurrence, and the accuracy of the amount. Members of the University community shall consult with staff in the Controller's Office on any matters relating to accounting policies and procedures.

The Controller's Office will publish the University's annual audited financial statements upon completion of the annual external audit and the Board of Trustees approval. No financial reports shall be released to external parties without the review and approval from the Controller's Office. The Controller's Office shall provide the University's IRS Form 990, *Return of Organization Exempt from Tax*, upon written request.

N. Reporting Violations and Protection from Retaliation

Members of the University community are strongly encouraged to report all known or suspected violations of this Code of Ethics. Managers and persons in supervisory roles are required to report allegations presented to them and to report suspected violations that come to their attention in the ordinary course of performing their supervisory duties. Reporting parties, including managers and supervisors, will be protected from retaliation for making such a report. *See Governance Policy 1.0005 Whistleblower Protection Policy and Administrative Policy 1.7007 Harassment, Discrimination and Retaliation Policy.*

III. Scope

The Code of Ethics applies to all members of the Florida Memorial University community, including the students, Board of Trustees, Office of the President, executive officers, faculty, staff, administrators,

associated organizations, volunteers and third parties (vendors and visitors) and others acting on behalf of the University, whether on or off the campus.

IV. Definitions

Term	Definition
Conflict of Interest & Commitment Form	Certification of outside activities and employment while employed by FMU.
Gift	<p>A gift includes, but is not limited to the following:</p> <ul style="list-style-type: none"> • Cash, cash equivalent or gift cards. • Favors. • Real property and/or the use thereof. • Tangible or intangible personal property and/or the use thereof. • Preferential rate or terms on a debt, loan, goods or services, which is below the customary rate. • Forgiveness of an indebtedness. • Entertainment, transportation or lodging. • Food or beverage. • Membership dues. • Entrance fees, admission fees, tickets to events, performances or facilities. • Services provided by people or entities pursuant to a professional license or certificate; or services for which a fee is normally charged by the provider. • Plants, flowers or floral arrangements.

V. Responsibilities

Every University community member is responsible for adhering to and reporting violations of this policy.

VI. Enforcement

Any University community member who violates this policy will be subject to appropriate corrective action.

Approved:

Signature	Title	Date
<i>William McCormick</i>	<i>Chairman</i>	<i>1/21/22</i>