

# Statement of Business Conduct and Ethics

## GOV 3.0

Responsible Office Name

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Policy Type: Institutional

Applies to: (*Examples follow*) Faculty, staff, student employees, students, and volunteers

### **POLICY DATES (required)**

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Issued:

Revised:

Edited:

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The University of Mount Union is proud of its heritage and long-standing adherence to ethical conduct throughout its organization. Like other complex institutions, Mount Union operates by means of a decentralized organizational structure through which responsibility is delegated for a variety of business functions. Management of this delegated process is achieved through policies and procedures for its administration and through the setting of internal control procedures to monitor its effectiveness. All faculty and staff charged with the responsibilities of such functions must be familiar with the appropriate policies and procedures covered in this document, as well as those outlined in the following materials:

- Employment Policy Handbooks for Faculty, Administrative Staff, and Hourly Staff, published by the Office of Human Resources
- Mount Union Catalogue, published annually by the Office of Academic Affairs
- Student Handbook, published annually by the Office of Student Affairs

This document is a working guide that has been developed to provide direction on a variety of general business and ethical situations presented to University faculty and staff in their discharge of duties on behalf of the institution. These rules are necessary to effectively manage the business of higher education and meet the ever-changing needs of our marketplace. We are committed to reviewing our policies on a continual basis; thus, this statement on business conduct and ethics may be occasionally modified or revised at times. While it is impossible to address every situation that may arise, this document provides a framework for faculty and staff to draw upon in their evaluation of specific circumstances. Each faculty and staff member is responsible for his or her actions. Violations can result in disciplinary action, including dismissal from employment and possible criminal prosecution.

The mission of the University of Mount Union is to prepare students for fulfilling lives, meaningful work, and responsible citizenship. The University is committed to the principles of equal opportunity and equal treatment and access in education and employment. In accepting a position within the faculty or staff at Mount Union, an individual agrees to be committed to these principles in the performance of his or her duties at the University. Mount Union strives to provide its campus community with a work environment that is free of harassment or unreasonable interference with the performance of assigned responsibilities. To that effect, please refer to the University's statement on harassment found within the faculty or staff handbooks for further information.

### **Table of Contents (optional; suggested for documents 8-10 pages or longer)**

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#### **I. Policy Details**

- A.) Confidentiality
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- D.) Copyright and University Standards

#### **II. Procedures**

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- C.) Proper Accounting Procedures

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## Definitions (optional; suggested for terms that have specialized meaning in the policy)

Term	Definition
EthicsPoint	A comprehensive and confidential reporting tool that provides 24-hour, 365 days a year access to assist the University in working to address issues of fraud and misconduct in the workplace.

## Policy Details (optional)

### A.) Confidentiality

Faculty and staff at Mount Union handle or have access to proprietary and private information on behalf of the institution concerning colleagues, students, parents, alumni, donors, or others associated with the institution, as well as confidential information regarding University business. This material may include payroll figures, personal data such as home addresses, donor files, or student records. It is the responsibility of all Mount Union faculty and staff to respect the privacy of their colleagues, students and other members of the greater campus community. Disclosure or discussion of confidential information obtained from University or departmental records, either during or after employment with Mount Union is not permitted unless such disclosure is a normal requirement of an employee's position and has been so authorized. Also, use of any such materials for personal gain is strictly prohibited. If a member of the faculty or staff is confronted with a situation in which he or she is unclear about the appropriateness of disclosing certain information, please consult with a supervisor, the Vice President overseeing your area, or the Office of Human Resources.

For example:

- University faculty and staff expect members of the campus community to exercise great discretion in sharing personal information and their privacy should be respected. Therefore, home addresses or phone numbers of any faculty or staff should not be released without his or her consent, unless in the case of an emergency that warrants the action.
- Only persons responsible for a budget account should answer questions regarding any transaction on behalf of the University. Any coworkers who ask for information should be referred to the appropriate budget officer for that account or to the Business Office.
- Student information on grades, payroll, or other personal data should only be released to the individual and only with the approval of the appropriate office. Federal statutes such as the Family Educational Rights and Privacy Act (FERPA) identify what information is permissible. For further information, please contact the Office of Student Affairs or the Office of Academic Affairs for guidance.

### B.) Conflict of Interest

A fundamental principle of ethics calls for any person who exercises discretionary authority on behalf of an institution to avoid clearly and completely, the use of this authority or confidential information for his or her own benefit and to the detriment of the institution. It is, therefore, the policy of Mount Union that faculty and staff have a duty to be free from the influence of any conflicting interest when they act on behalf of the University, represent it in negotiations, or advise others at the University with respect to dealing with third parties. Faculty and staff are expected to exercise the utmost good faith in dealing with all persons, firms, entities or individuals who negotiate, contract, or otherwise have dealings with the University on the sole basis of what is in the best interest of the institution without favor or preference to third parties based on personal considerations.

A conflict of interest exists when a member of the faculty or staff is in a position to benefit personally, directly or indirectly, from his or her dealings with any entity or person conducting business with the University. All faculty and staff have an obligation to conduct affairs of the institution with business ethics and integrity and to avoid the conflict or the appearance of conflict between their personal interests and the interests of Mount Union in dealing with outside organizations or individuals.

### C.) Misuse of University Assets and Circumstances of Fraud

It is a requirement that all faculty and staff at every level of the University of Mount Union protect and properly safeguard the assets of the institution so that they are not lost or misused. University equipment is acquired for the benefit of the entire Mount Union campus community. Proper care and handling of such equipment will help to ensure its continued use and benefit to the institution. Obsolete or inoperative equipment is still the property of Mount Union and

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must be disposed of appropriately in consultation with the Business Office. Any new equipment must follow instructions for acquisition as identified within the purchasing policy and procedures.

The overwhelming majority of campus personnel is ethical, well-intentioned and does their best to conduct University business activities at the highest level of propriety. However, instances of fraud situations may occur and not be properly recognized, even in instances involving coworkers of long affiliation.

Fraud is defined as “an act of deceiving or misrepresenting in order to secure unfair or unlawful gain.” Examples include misconduct such as untruthful financial reporting, expense reporting falsification, dishonest or false worker’s compensation or insurance claims, kickbacks, bid rigging, and the misuse of University checks, credit cards, or information technology. Misuse of Mount Union assets for personal gain is improper and also considered fraudulent. Fraud undermines trust and depletes the University of valuable resources. Every member of the campus community, regardless of position or status, is expected to cooperate and assist in preventing or identifying fraud.

If any member of the University community is aware of or suspects fraudulent activities, such as theft or misuse of assets, it should be immediately reported. Mount Union has contracted with an outside company, EthicsPoint, to provide a 24-hour, 365-day per year comprehensive and confidential reporting tool to assist the University in working to address issues of fraud and misconduct in the workplace. EthicsPoint is accessible via a call-in line or a secure internet connection to ensure that faculty and staff can file a report anonymously to a skilled interviewer in the manner most comfortable and convenient to them. By creating open channels for communication on these issues, the institution believes it can better promote a positive work environment and maximize productivity. It is the policy of the University of Mount Union that faculty and staff shall be free, without fear of retaliation, to report actions within the institution that they reasonably believe may constitute misconduct, such as, but not limited to fraud, questionable accounting procedures and internal controls, harassment, discrimination, hostile workplace, security and safety issues, illegal or unethical business practices, wrongful termination, hate messages, violations of employment policies, violations of laws, mismanagement of University resources, and abuse of authority.

A representative of the University shall not take any employment action in retaliation against faculty or staff who reports possible misconduct. However, faculty and staff who knowingly file false or misleading reports will not be protected by this policy, and may be subject to discipline, including termination of employment with the University.

Mount Union will use EthicsPoint’s centralized reporting mechanism to disseminate information to the most appropriate parties and ensure all investigations are carried out in a fair and unbiased manner. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. Further information about the confidential reporting system can be obtained through the EthicsPoint literature available within the Office of Human Resources. The link to the EthicsPoint reporting system is available on the web at [https://secure.ethicspoint.com/domain/en/report\\_custom.asp?clientid=17662](https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=17662).

### D.) Copyright of University Standards

It is the policy of the University of Mount Union to respect copyrights and to duplicate or reproduce copyrighted materials only as allowed by law or by special agreement. Copyright is a form of protection that the law provides to the creators of “original works of authorship fixed in any tangible medium of expression,” both published and unpublished (Title 17, United States 10 Code) and is owned by the author of a work. Permission should never be assumed. According to the Copyright Office document FL102, “the safest course is always to obtain permission from the copyright owner before using copyrighted material.” All members of the Mount Union community are expected to comply with the copyright laws and provisions of licensing agreements that apply to software, printed and electronic materials provided by the institution and are encouraged to refer to the University’s policy on Non-Infringing Uses of Copyrighted Materials, as published by the Office of Human Resources, which outlines the doctrine of fair use in using various copyrighted works. This policy can be found on the University website at:

<https://portal.mountunion.edu/policies/Documents/Compliance/Copyright%20summary.pdf>

Faculty and staff should also refer to the University’s policy entitled Technology Resources Acceptable Use Policy, as published by the Information Technology Department and available via the following link on the web:

<https://portal.mountunion.edu/policies/Documents/Technology/TechnologyResourcesAcceptableUsePolicy.pdf>

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Furthermore, the University of Mount Union has licensed its name, seal, and logo, which may not be used in conjunction with any private or commercial enterprise, in tandem with the advertisement of any product, or by any individual or group promoting itself. The University provides for the use of these items, as well as letterhead and business cards through its Identity Program, as approved by the Board of Trustees. Faculty and staff must contact the Office of Marketing for any further information on the use of these standards.

## PROCEDURE (required)

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Issued:

Revised:

Edited:

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### A.) Purchasing Policies and Procedures

Business transactions must be entered into solely for the best interests of Mount Union. The Purchasing Department, located in the Business Office, is authorized to act on behalf of the University in all purchasing matters. All faculty and staff should observe the following with regards to vendor relations:

1. Refer to the University's Purchasing Procedures as published by the Business Office
2. Strive to obtain the maximum value for every expenditure
3. Conduct business with potential and current vendors in good faith
4. Demand honesty from a vendor representative, whether offered through verbal or written statements, in advertising, or through a sample of the product
5. Make every reasonable effort to arrive at an equitable and mutually beneficial agreement that is in the best interest of the University
6.
  - Avoid activities that would give an appearance of preferential treatment
7. Do not require others to contribute to or buy from Mount Union before we buy from them

Faculty and staff may not offer, provide or solicit, directly or indirectly, any special treatment or favor in return for anything of economic value or the promise of expectation of future value or gain. The University is always willing to consider adding potential vendors to its bid list. Faculty and staff are encouraged to submit any possible new vendors to the Purchasing Department for future consideration.

Mount Union requires faculty and staff to obtain a purchase order that contains many terms and conditions to protect the University in case a dispute arises between the department and the vendor. Without a purchase order, the University has no commitment to pay a bill, leaving the initiator of the purchase potentially responsible for its payment.

The University also offers a purchasing card ("P-Card") to expedite purchasing of small dollar items and to assist in travel-related purchases. P-Cards are for business purposes only. Please refer to the complete policy on ***iRaider*** for additional information.

In cases where a contract is involved in the purchasing of goods and services, please refer to the Purchasing Department for appropriate terms and conditions. Any faculty or staff person who has been given authority to sign on behalf of the

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University should read all contracts and be certain he or she understands the commitments therein. **Any questions should be forwarded to the Business Office prior to signing a contract on behalf of Mount Union.**

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Revised:  
Edited:  
Reviewed:

## B.) Gifts and Entertainment

Gifts made to University personnel may be in the form of entertainment, social invitations, sporting events, favors, personal property, services or discounts. Gifts from vendors, contractors, and others doing business with Mount Union are most often given as a gesture of goodwill and appreciation; however, all faculty and staff should be aware that gifts also can be given with the intent to influence a business decision. This behavior is customary business practice, but such activity can create conflicts of interest. It is the obligation of the faculty or staff member responsible for a business relationship to handle gifts properly and in accordance with University policy.

Faculty and staff (and family members) may not accept gifts of more than a token or nominal value from a supplier or vendor under any circumstances. While at times it may be difficult to quantify the cost of a gift, it is always important to consider the appearance of impropriety and/or unfair business practices. A gift that is considered immaterial is defined as something that is a one-time event with a value of less than \$50 (for example, tickets to a sporting event). Items considered as business-related entertainment items, such as those associated with a business meeting in which a vendor meets with a faculty or staff member as a normal part of their trade (for example, a business meal with a supplier or vendor) are acceptable and not considered gifts.

No member of the faculty or staff (and family members) can solicit and/or accept from an actual or prospective customer, supplier or vendor, any compensation, advance loans (except from financial institutions on the same basis as other customers) gifts, entertainment or other favors that are more than token value or which the employees would not normally be in a position to reciprocate under normal expense procedures. Under no circumstances should a gift or entertainment be accepted which would influence the faculty or staff member's judgment and they must avoid any interest in or benefit from anyone that could reasonably cause them to favor one customer, supplier or vendor over another.

On campus, expenditures of University funds for gifts to employees or students for any purpose other than those provided through departmental recognition programs are prohibited. Gift certificates to employees are considered taxable and must be processed through payroll and be approved by the Office of Human Resources. Any gifts or small parties must be approved in advance by a Vice President.

If you have any questions, please consult the Vice President for your area or the Office of Human Resources.

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#### C.) Proper Accounting Procedures

Mount Union is required to accurately and fairly reflect all transactions and maintain a system of internal controls that properly maintains the financial records of the institution. Thus, sound business practice calls for members of the University faculty and staff to assume responsibility for safeguarding and preserving the assets and resources of the institution. It is the responsibility of all budget officers to ensure that their staff is aware of and familiar with proper accounting procedures.

All revenues generated by University-related activities and all expenditures for goods and services must be recorded and accounted for by the Business Office and within the University's financial reporting systems, which includes its general ledger and all related systems that serve as the basis for ledger entries. All transactions must be recorded in a way that allows for the preparation of financial statements in accordance with Generally Accepted Accounting Procedures (GAAP). The Controller's Office, located in the Business Office in Beeghly Hall, is responsible for the accuracy and integrity of the University's financial records system and must be consulted on any matters related to accounting policies and procedures.

The recording of all financial transactions must be timely and accurate, clearly identifying the business nature of the transaction. Specific guidance pertaining to the timely posting of transactions at month-end and year-end will be provided to all departments from the Controller's Office. No transaction shall be deliberately left incomplete or inaccurate for any reason. No payments made on behalf of the University are to be approved with the understanding that any part of such payment is for any purpose other than described on its supporting documents.

All cash receipts should be deposited with the Business Office in the same day they are received or as soon as reasonably possible. Please refer to the University's cash handling policy, available on **iRaider**. Checks should be made payable to University of Mount Union. After deposit, any refunds or adjustments, if necessary, can be made by contacting the Business Office for resolution. All donations or gifts to the University must be submitted to the Office for University Advancement for recording prior to deposit by Business Office personnel.

All bank accounts using the University identification number must be held within the control of the Business Office and recorded on the University's general ledger. No bank accounts of any kind are to be established by individual departments, student organizations, or others acting on their behalf for the purpose of funding or to assist in funding any University activity.

Each account within the University's financial record system is assigned a "responsible person," or budget officer, whose responsibility is to assure that all monthly reports are reviewed to determine that all charges and entries are accurate and complete. Also, budget officers must verify that all entries have been properly allocated to the expenses related to activities pertaining to the business purposes of that account. Any improper charges must immediately be reported to the Business Office.

If the task of reviewing charges to a University account is assigned to another person, the original budget officer remains responsible for ensuring the task is carried out completely and accurately. Similarly, it is the responsibility of the budget officer to resolve any errors in the accounts and to inform the Business Office if necessary corrective actions are needed.

Disbursements for payment of vendor invoices and reimbursement of an employee's business-related expenses must be processed through the Business Office, while all payroll disbursements are handled through the Office of Human Resources. Every disbursement requires specific documentation in order for it to be processed. Please refer to the University's written policy entitled **Travel Policies and Procedures Guide** published by the Controller's Office for additional information.

#### Responsibilities (required)

Position or Office	Responsibilities
Business Office	Report Disputes

#### Resources (required for any resource referred to in the policy)

- Employment Policy Handbooks for Faculty, Administrative Staff, and Hourly Staff, published by the Office of Human Resources
- Mount Union Catalogue, published annually by the Office of Academic Affairs

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- Student Handbook, published annually by the Office of Student Affairs
- EthicsPoint
- Non-Infringing Uses of Copyrighted Materials, as published by the Office of Human Resources
- Technology Resources Acceptable Use Policy, as published by the Information Technology Department

### Contacts (required)

Position	Office	Telephone	E-mail/URL
Executive Assistant of VP of Student Affairs	Office of Student Affairs	330-823-2243	<a href="mailto:Student_Affairs@mountunion.edu">Student_Affairs@mountunion.edu</a>
Executive Assistnat of VP of Academic Affairs	Office of Academic Affairs	330-823-2690	<a href="mailto:Academic@mountunion.edu">Academic@mountunion.edu</a>
Human Resource Specialist	Office of Human Resources	330-829-6560	<a href="mailto:Humanresources@mountunion.edu">Humanresources@mountunion.edu</a>
Report Fraud Claims	EthicsPoint		<a href="https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=17662">https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=17662</a> . <a href="#">EthicsPoint -UMU</a>
Brand Use	Office of Marketing	330-823-6063	<a href="mailto:marketing@mountunion.edu">marketing@mountunion.edu</a>
Purchasing Concerns	Business Office	330-823	<a href="mailto:businessoffice@mountunion.edu">businessoffice@mountunion.edu</a>

### History (required)

All changes must be listed sequentially, including edits and reviews. Note when the policy name or number changes.

Issued:

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Template updated 00/00/0000