



Jefferson County Internal Ethics and Compliance Program

1. The Director of Human Resources & Risk Management is charged with monitoring compliance within Jefferson **County** and taking appropriate action in response to compliance related complaints. These employees, along with the County Auditor are responsible for oversight of financial reports and establishing and maintaining an adequate internal control structure with appropriate checks and balances.
2. All possible steps are taken to avoid the delegation of substantial discretionary authority to an individual, whom the organization knows or should know, have previously engaged in illegal activities by conducting criminal background checks upon hire and randomly throughout an individual's employment with the organization.
3. All steps are taken to ensure that compliance standards are effectively communicated to all employees by offering training and by distributing information that explains the requirements of Jefferson County's Internal Ethics and Compliance Program. A copy of the Ethics and Compliance Program, including any amendments and all related documents are made available to all employees. Training will be available for all employees and will be included in new hire orientations. All employees and Elected Officials will sign a document acknowledging their receipt and understanding of the policy's requirements and on ethical behavior generally.
4. All agents of the organization will receive a copy of the Ethics and Compliance Program and its expectation of ethical behavior and compliance with the law through distribution of written materials, electronic communication or verbal communication.
5. Annual internal audits are conducted along with other risk evaluations to monitor compliance and assist in the reduction of identified problem areas.
6. It is the entity's desire to identify and address incidents of misconduct in an expeditious manner by encouraging employees to spot and report potential compliance issues to management.

If an employee is uncomfortable in reporting directly to management, employees can and are encouraged to use the entity's Ethics and Compliance online reporting link at <https://co.jefferson.tx.us/HumanResources/ContactUs/Report> to make reports anonymously. Reports made through the **link** are handled confidentially. Employees who report suspected non-compliance with law or unethical behavior can do so without fear of retaliation.

7. Any employee who violates the entity's ethics policy or Internal Compliance Program shall be subject to disciplinary action, as well as applicable civil or criminal penalties. The Director of Human Resources & Risk Management shall be responsible for periodically assessing the risk of misconduct within the organization.

8. The Director of Human Resources & Risk Management or assigned supervisor will mitigate any identified non-compliance immediately. In an effort to prevent future violations, policies will be reviewed and revised when needed to ensure the issue is addressed programmatically and employees will be trained on the policy revision(s) to ensure their understanding of organizations' expectations.

CODE OF CONDUCT

Introduction:

This policy prescribes the standards of ethical conduct for all employees of Jefferson County. All employees must familiarize themselves with this policy. All employees must abide by applicable federal and state laws, administrative rules, and this ethics policy. An employee who violates any provision of this conduct policy is subject to disciplinary action up to and including termination. An employee who violates any applicable federal or state law or rule may be subject to civil or criminal penalties in addition to any disciplinary action.

All employees shall perform their official duties in a lawful, professional, and ethical manner; practice responsible stewardship of organizational resources, and report any conduct or activity that they believe to be in violation of this policy. Employees shall not knowingly make false or misleading statements, oral or written, in the course of the conducting of Jefferson County business. Employees shall not disclose confidential or sensitive organizational business information without prior written authorization.

1. Record Retention

Jefferson County is committed to proper maintenance and retention of records. Records are defined broadly to include almost any type of business information, and the required retention period varies with the type of record. Falsifying records, deliberately concealing records, destroying records in bad faith, exploiting confidential information, or otherwise mishandling records is not acceptable.

Records management includes the application of management techniques to the creation, use, maintenance, retention, preservation and disposal of records for the purpose of reducing the cost and improving the efficiency of recordkeeping. Jefferson County will follow the standards required by the Local Schedule GR, Retention Schedule for Records Common to All Local Governments of the Texas State Library and Archives Commission.

When a lawsuit is filed or is reasonably anticipated to be filed against Jefferson County, or when an internal or governmental investigation is initiated, we must ensure that all information potentially relevant to the suit or investigation is preserved. Records will not be altered, concealed, or in any way destroyed that are potentially relevant to a suit or investigation. Steps must be taken to ensure potentially relevant information is not inadvertently destroyed pursuant to document retention schedules or by routine computer operations or common computer settings, such as the automated deletion of emails.

2. Fraud

Fraud is broadly defined, and may include any type of intentional deception for the purpose of personal or business gain or damage to an individual or organization. Examples of fraud include lying on an employment application, falsifying records, or providing false receipts for reimbursement from Jefferson County. Employees must be good stewards of resources entrusted to them and exercise due diligence to prevent and detect criminal conduct and non-compliance with laws and policies. Fraud, waste, abuse, or non-compliance must be reported to an appropriate supervisor, manager, or through the anonymous message reporting link at

<https://co.jefferson.tx.us/HumanResources/ContactUs/Report>. Engaging in acts of fraud may result in civil or criminal liability.

3. Equal Opportunity Employment

Section 2 of the Jefferson County Policy Manual utilizes an Equal Opportunity Employment policy which promotes and ensures equal employment opportunity for all persons regardless of race, color, disability, religion, national origin, or age. Discrimination has no place at Jefferson County and will not be tolerated.

4. Sexual Harassment and Sexual Misconduct

Jefferson County's Sexual Harassment Policy, Section 7 of the Jefferson County Policy Manual does not tolerate any form of sexual harassment in the workplace. Sexual harassment may include sexual advances, sexual solicitation, request for sexual favors, or other verbal or physical conduct of a sexual nature.

Sexual misconduct includes behavior that is short of sexual harassment, but nonetheless is unprofessional and inappropriate. Sexual misconduct is not permitted. All employees will treat one another and the general public with professionalism, respect, and fairness. Employees must conduct themselves with courtesy and restraint at all times on the job and whenever perceived to be representing Jefferson County.

If an employee believes they are being subjected to sexual harassment or sexual misconduct by any person in the workplace, or if they witness any incident that appears to be a violation of the sexual harassment and sexual misconduct policies, it must be reported to the appropriate supervisor/manager. Alternatively, if the subject of the complaint is a supervisor/manager, the complaint can be made to the Director of Human Resources & Risk Management. A full, complete, and confidential investigation will be conducted and appropriate action taken to correct the matter. Employees who report sexual harassment are protected from any form of retaliation by state and federal laws.

Supervisors or managers who receive reports of sexual harassment or sexual misconduct must report the complaints to the Director of Human Resources & Risk Management regardless of the form of the complaint (formal or informal). Supervisor or managers must keep accurate records of complaints and are responsible for taking appropriate action that actually stops the harassment or misconduct. Ignoring a report of sexual harassment or misconduct is unacceptable.

5. Conflicts of Interest

Conflict of interest is a situation in which one's private interest (most often financial in nature) conflict with or raises a reasonable question of conflict with their job-related duties and responsibilities. Importantly, if someone violates a conflict of interest law, they face civil and/or criminal charges resulting in monetary fines or jail time.

Employee shall not:

- Engage in any activity that would create a conflict of interest or even the appearance of a conflict.
- Make personal investments in any enterprise that would create a substantial conflict between the employee's private interest and Jefferson County.
- Engage in outside business or professional activities or accept employment if the activities create a conflict between the employee's private interest and Jefferson County; use or appear to use information obtained in connection with the employee's

duties for Jefferson County, or could be expected to impair the employee's independence of judgment in the performance of the employee's duties for Jefferson County.

Public officials, whether elected, appointed as well as certain other employees involved with contracting, are subject to the conflict of interest provisions in Chapter 171 of the Texas Local Government Code. Chapter 171 established the standard for determining when a local official has a conflict of interest that would affect their ability to discuss, decide, or vote on a particular item. Other state and federal laws may be applicable to officials and employees in particular situations.

6. Personal Use of Organization's Property

Property or equipment owned or leased by or provided to Jefferson County may only be used for official purposes as authorized by the Department Head/Elected Official. Any misuse or unauthorized use of Jefferson County property or equipment, including information system resources, is subject to disciplinary action. Misuse of official property or equipment may also result in criminal prosecution.

7. Gifts and Honoraria

Employees of Jefferson County should always consider if it is appropriate to accept something from someone who wants, or may want, or may be seen to want, an official favor within their authority. It is unethical to accept or give a gift that is meant to sway a decision in favor of the gift-giver.

Under Local Government Code Chapter 176, a local government officer and employees must disclose a vendor's offer of gifts to the officer or employee worth \$100 or more using the Conflict of Interest Form approved by the Texas Ethics Commission. The form requires disclosure even if the officer/employee refuses the gift. An officer commits a class C misdemeanor if the officer/employee knowingly violates the disclosure requirement.