



Integrity Insights

Office of Professional Responsibility

Volume 1, Issue 8

March, 2008

A Note from Don Smith

Retaliation: (re•tal•i•a•tion) (ri-, ta-le-a-shen)

As defined in Webster's dictionary: to repay (as an injury), in kind, to return like for like, to get revenge.

Whether in the business world, the world of academia or in your personal life, the word retaliation has a rightly deserved negative connotation. It is a base human reaction to "get even" with an individual or organization that we perceived to have harmed us in some way. More importantly, in certain instances, retaliation in the workplace is against district policy and can violate state and federal law. Documented instances of retaliation in the workplace can lead to administrative sanctions up to and including termination. In addition, the individual found violating Gov't Code 554.002, as well as other statutes, can be the subject of significant civil penalties.

Dallas ISD policy DG (Legal) provides:

The Board and its agents shall not suspend or terminate the employment of, or take other adverse personnel action against an employee who in good faith reports a violation of law by the district or another public employee to an appropriate law enforcement authority.

A "report" is made to an "appropriate law enforcement authority" if the authority is a part of a state or local governmental entity or the federal government that the employee in good faith believes is authorized to; regulate, enforce or prosecute violations of the law alleged to be violated.

As an example: An employee that reports, in good faith, a superior or other co-workers for alleged violations of procurement practices or other matters cannot be discriminated against in any way, even if the report was in error. Lower rated evaluations, the assignment of less desirable duties, limiting training or development opportunities, all without justification are examples of unlawful retaliatory actions that have been taken against employees.

Conversely, just because an employee reports an alleged violation, it does not require the termination of all adverse actions relating to that employee. An employee that has been correctly placed in an intervention plan for poor performance cannot curtail future legitimate adverse actions merely as a result of his or her filing of a report.

The goal of so called "whistle blower" statutes is to ensure employees are free to report alleged violations without the fear of retaliation. They protect both the rights of the individual to report violations and the concerns of the organization to address legitimate issues relating to personnel issues.

Donald R. Smith,
Executive Director
Office of Professional Responsibility

Embodying Ethics

The PTA at your school wants to use the district tax ID number so that purchases can be made tax free. The PTA has not registered with the IRS as a non-profit organization because of the cost involved. The PTA provides the school with materials. What should you do?

1. Give them the district tax ID number since they make purchases for the school.
2. Tell the PTA the number, but keep it quiet since they are not supposed to have it. Tell them to only use it for purchases going to the school.
3. Tell them that they are not allowed to use the number, but to give you the money and you will make the purchases tax free.
4. Tell them that they are not allowed to use the district tax ID number.

See the bottom of this column for the answer.

Past and Present Ethical Thinking

There is no pillow so soft as a clear conscience.

French Proverb

Dallas ISD Policy You Need to Know

The manager of a local Sam's Club called to report that numerous district employees made purchases throughout the summer months and used the district's Texas Sales Tax Exempt Certificate number in conjunction with their purchases to avoid paying state sales tax. The items purchased are allegedly for official district use, and the employees using the Tax Exempt Certificate Number represented that they had the authority to purchase for the district. However, when the Sam's manager reviewed the type of items being purchased, he was concerned that they were predominately personal use items and not for official district use. Some of the more expensive items purchased would normally have had sales tax due of between \$50 - \$200. He also noticed that some of the purchasers made multiple purchases where the aggregate taxes due could have exceeded \$1,000.

Felony Offenses in the Texas Tax Code
CHAPTER 151. LIMITED SALES, EXCISE, AND USE TAX

§ 151.707. RESALE OR EXEMPTION CERTIFICATE; CRIMINAL PENALTY

(a) A person commits an offense if the person:

1. intentionally or knowingly makes a false entry in, or a fraudulent alteration of, an exemption or resale certificate;
2. makes, presents, or uses an exemption certificate or resale certificate with knowledge that it is false and with the intent that it be accepted as a valid resale or exemption certificate; or
3. intentionally conceals, removes, or impairs the verity or legibility of an exemption or resale certificate or unreasonably impedes the availability of an exemption or resale certificate.

(b) An offense under Subsection (a)(1) or (a)(2) of this section is:

1. a Class C misdemeanor if the tax avoided by the use of the exemption or resale certificate is less than \$20;
2. a Class B misdemeanor if the tax avoided by the use of the exemption or resale certificate is \$20 or more, but less than \$200;
3. a Class A misdemeanor if the tax avoided by the use of the exemption or resale certificate is \$200 or more, but less than \$750;
4. a felony of the third degree if the tax avoided by the use of the exemption or resale certificate is \$750 or more, but less than \$20,000; or
5. a felony of the second degree if the tax avoided by the use of the exemption or resale certificate is \$20,000 or more.

A Look at Our Work

As of this month, OPR has closed 323 cases. Investigations of these cases has resulted in 83 cases in which the individual was cleared of the charges or for which no further action was required.

Integrity in the Headlines

London

The Speaker of the British House of Commons has been accused of giving his family members the frequent flyer miles he earned on official business trips.

From The Economist

Making Ethical Decisions



People make ethical decisions every day. However, at times, a situation presents itself that poses a decision-making dilemma. This section will feature common ethical decision-making models that may prove useful to readers when trying to address an ethical dilemma.

When you must make a decision about an ethical dilemma, you might want to evaluate the decision you are considering using the Virtue Approach. The ethical action under this approach is the one that embodies the habits and values of humans when they are at their best. Some of the virtues you may consider are honesty, courage, compassion, generosity, tolerance, love, fidelity, integrity, fairness, self-control, and prudence. When you can identify the course of action a person would take in the situation you have encountered, act.

Report Fraud, Waste, or Abuse

To file a report in person, visit the Office of Professional Responsibility in Room 804 of the Buckner Building. You may also:

Call: (972) 925-8850 or 800-530-1608

Fax: (972) 794-3568

Email: opr@dallasisd.org

Write us at P.O. Box 181509
Dallas, TX 75218-8509

You may also file a web based report with OPR by visiting <http://www.dallasisd.org/about/integrity>.



Dallas Independent School District