



# Integrity Insights

## Office of Professional Responsibility

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### A Note from Don Smith

What do the following behaviors have in common? Back-dating student withdrawal documents, completing teacher appraisal paperwork months after the actual appraisal is done, turning in receipts for transportation for which you didn't pay.... Each of the behaviors are examples of falsification of records.

Remember, falsifying records is an ethical violation and in some cases may be a crime.

Donald R. Smith, CFE, CPA

### Embodying Ethics

Monie and his favorite fraternity brothers hadn't gotten together as a group since they graduated two years ago. They were all still single, but they all lived in cities that were widely scattered geographically. After months of negotiating via email and text message, the "Group of Ten", as they called themselves, decided to meet in Chicago the week of March 15th. For Monie, the last two weeks had taken on a hectic pace as Monie's "brothers" Instant Messaged each other the official selections for the party venues.

Monie's students were antsy the week before Spring Break and so was he.

When the big travel day finally arrived, Monie was so excited about his Spring Break trip that he surprised himself by almost running to the kennel of the "big box" pet store. He wanted to get on his way to the airport as soon as possible. He gave the cashier his dog's information, handed him to the cashier and was out of the store 5 minutes after he'd come in.

He had a quick and uneventful trip to the airport. Parking in the Express lot was a breeze. And Monie even got through security without a hitch. The airline counter rep announced they would start boarding the plane in a matter of minutes. If the whole trip went like this morning, it would be great!

In Chicago he quickly went from the airport to the hotel. The hotel they selected was very upscale and on the Magnificent Mile. Monie could only imagine the front desk staff had never heard as much noise as the Group of Ten was making as they arrived and met each other in the lobby. They hooted and hollered as they rehashed tales of their college adventures. Whenever a story would end, they'd burst into the college fight song or the fraternity's rallying shout. It was like two years hadn't passed. They were their college years wild selves again! After an hour of silliness and laughter, they went to their rooms to change for dinner and the night out.

Tonight's meal was going to be curry. They'd plotted out a restaurant that was within walking distance to the hotel. They decided on lamb and chicken entrees that could be eaten family style. Early on they had determined it would be best to save their consumption of alcoholic beverages until after dinner. So with the meal they either drank Indian

Masala tea or labsteed coffee.

They'd rented a van with a GPS system. The van meant they could stay together as they rode around town. The GPS system meant they wouldn't get lost. Monie drew the short straw for the night. He would have to serve as the designated driver. They partied until 4:00. Monie had to help his nine overindulgent frat brothers get from the club to the van and from the van to the hotel. It really had been a fun night.

The next night they decided to eat like native Chicagoans. So they had Italian beef sandwiches, pizza, and hot dogs. After dinner they all piled into the van and were off to the club. Tonight Mark was the designated driver. Monie drank but limited his intake. After helping nine guys get into the hotel the night before, he decided he didn't want anyone to have to take that much care of him.

A few hours into the night, Monie realized Mark, the designated driver, had been drinking. And he had been drinking quite a bit. After letting him know how he felt about his behavior, Monie decided he would stop drinking and be the designated driver again tonight.

The group left the club at 3:00 because they wanted to get in early. On the way back to the hotel, the front passenger's side tire blew out. Monie pulled over and got ready to change the tire. He knew he would have to fix it alone because none of his friends was in any condition to help. He found the jack and got ready to lift the van when the flashing lights pulled up behind him.

The police officer was a welcome sight. Monie would be thankful for his help. He got out of his cruiser, came over to the van, and greeted Monie. Monie stepped forward and shook his hand. Just as he was about to thank the officer for his help, Mark, rolled down the window of the van, stuck his head out, and said, "Hello, osifer." The smell of alcohol coming from the van was overpowering.

Monie quickly explained that he was the designated driver and he was okay. However, as he opened his mouth to speak, the smell of alcohol wafted across his lips. They were sunk. The officer conducted a field sobriety test. The results indicated Monie was driving under the influence of alcohol. Before Monie knew it, the officer was reciting his Miranda rights to him. How could things have gone so wrong? He was going to be arrested. This could not happen! He had to do something!

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### Past and Present Ethical Thinking

"It is curious - curious that physical courage should be so common in the world, and moral courage so rare"

Attributed to Mark Twain

## Embodying Ethics (cont.)

A million thoughts went through his mind. Who was going to pay his bail? How long would he stay in jail? How could he explain this to his principal? To his parents? Who was going to take care of his inebriated friends?

He looked into the officer's eyes and said, "Officer, how much will it take to make this go away?"

Eighteen hours later, his friends bonded Monie out of jail. They tried to convince him that the best way to get over last night was to create new memories tonight. Monie declined and asked to be taken to the hotel. He'd had a sleepless night and needed a shower and some rest.

In his room, he thought over the events of the night before. What made him try to bribe a police officer? This was really bad.

He remembered reading about a policy that said to report certain types of arrests. However, he just couldn't report this. How would he look? Before he got back to the hotel, he knew what he would do. He would keep quiet. The arrest took place in Illinois. He worked in Texas. Nobody would know.

You know what Monie plans to do. If you had an opportunity to counsel him, what would you tell him?

- You are right. Keep quiet.
- Better to be safe than sorry. Please report yourself. Write the Superintendent of Schools and let him know about the arrest.
- Resign as soon as you get back. There is nothing you can do.

The correct answer appears at the bottom of this column.

## Dallas ISD Policy You Need to Know

According to policy, employees are obligated to self report if they are arrested for a felony or a crime that involves moral turpitude. Policy DH(Local) says, "An employee who is arrested for any felony or any offense involving moral turpitude [see DC(LOCAL)] must report the arrest to the Superintendent of Schools, in writing, within three workdays of the arrest. An employee who is convicted of or receives deferred adjudication for such an offense must also report that event to the Superintendent of Schools, in writing, within three workdays of the event. An employee who is convicted of or receives deferred adjudication for such an offense must also report that event to the Superintendent of Schools, in writing, within three workdays of the event."

Please note that an employee who reports an arrest to his or her supervisor must also report the arrest to the Superintendent of Schools in order to be in compliance with district policy.

## Integrity in the Headlines

### El Paso

Former El Paso ISD trustee, Sal Mena, pled guilty to public corruption charges. In a twist, Mena and the vendor who bribed him were both in court to plead guilty to wire fraud, conspiracy and bribery.

From Newspaper Tree

## Ethics, Integrity and You

Did you realize it is possible to steal company time? For instance, if an employee travels to the Administration Building for an event that would reasonably be expected to take 1 hour, most people could accept that it may take 30 minutes to get to the Ad Building and 30 minutes to get back. Add an additional 30 minutes for unexpected events and that means this trip should take no longer than 2 hours and 30 minutes. If the employee doesn't come back to work until 6 hours later, they have stolen work time from the company. This kind of theft is unfair to co-workers and anyone else who has to pick up the slack for the missing employee.

## 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 they are trying to address an ethical dilemma.

Starbucks Corporation has a six step ethical decision making model.

- 1) Identify the ethical problem.
- 2) List possible solutions (what could you do?) and any obstacles to resolving the problem.
- 3) Seek input from others, if appropriate.
- 4) Determine the best approach (what should you do?).
  - Is it consistent with our Guiding Principles, the Standards of Business Conduct and any applicable law or regulation?
  - Would your approach embarrass you or Starbucks?
  - How would your approach look published in the newspaper?
  - Would you be comfortable with the example it sets for future decisions?
- 5) If the path isn't clear, ask for guidance.
- 6) Follow through on your decision.

## Contact Us For Questions About Employee Ethics and Integrity or to Report Fraud, Waste or Abuse

Visit us in person at 2909 N. Buckner Blvd., Room 804 or  
Call us at (972) 925-8850

Write us:

Office of Professional Responsibility

P. O. Box 181509

Dallas, Texas 75218-8509

Send a fax to (972) 794-3568

Visit us on the Web at [www.dallasisd.org/about/integrity](http://www.dallasisd.org/about/integrity)

The correct answer is B. Monie tried to bribe the police officer. Bribery is a crime that involves moral turpitude. So he must write the Superintendent of Schools within 3 business days to inform him of the arrest.



Dallas Independent School District