

# CITRUS COMMUNITY COLLEGE DISTRICT BOARD POLICY

P-3602  
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## CODE OF CONDUCT

### As it relates to Statement on Auditing Standards 99-Consideration of Fraud in a Financial Statement Audit

The Citrus Community College District (District) is committed to maintaining a positive, healthy, and respectful environment for board members, employees, students, visitors and all other parties who conduct business or interact with the District. Creating a climate of respect and trust is a responsibility shared by all. This code of conduct seeks to articulate commonly held values that are central to the culture of the District. It provides principles that board members, employees and students are expected to adhere to and advocate.

All board members, employees and students at Citrus College will demonstrate the following as they relate to the Statement on Auditing Standards 99-Consideration of Fraud in a Financial Statement:

- **Integrity** - Act with honesty and integrity, avoid actual or apparent conflicts of interest between personal and professional relationships, respect differences of opinion and make best efforts to resolve those differences in an ethical and professional manner.
- **Accuracy** – Provide information that is accurate, complete, objective, relevant, timely, and understandable.
- **Accountability** – Comply with current rules and regulations of federal, state and local governments, and other appropriate private and public regulatory agencies.
- **Individual Responsibility** – Act in good faith; act responsibly; and exercise due care, competence, and diligence, without misrepresenting material facts.
- **Confidentiality** – Respect the confidentiality of information acquired in the course of one's work, except when authorized or otherwise legally obligated to disclose. Confidential information acquired in the course of one's work will not be used for personal advantage.
- **Knowledge** - Share knowledge and maintain skills important and relevant to the needs of those we serve.
- **Professional Standards of Conduct** – Proactively promote professional standards of conduct as a responsible partner among peers, in the work environment, and in the community.
- **Appropriate Use of Resources** – Achieve responsible use of and control over all assets and resources employed or entrusted.

Board members, employees and students of Citrus College are expected to adhere to all rules of conduct as established by state and federal law.

Adopted      06/19/07