

## DISCRIMINATION/ RETALIATION

**Discrimination or Harassment** - Uninvited and unwelcome verbal or physical conduct directed at an employee because of his or her sex, religion, ethnicity, or beliefs. (Examples include: bias in hiring, bias in assignments, wrongful termination, bias in promotions, bias in educational decisions, unfair compensation, inappropriate language)

**Retaliation** - Any intimidating, detrimental (i.e., negative or uncooperative) or retaliatory actions inflicted on an individual who in good faith steps forward to report or to support the investigation of actual or potential violations of laws, regulations, or KS policies. (Examples: reprimand, termination of employment, demotion, suspension, harassment or failure to consider for promotion).

**Sexual Harassment** - The making of unwanted and offensive sexual advances or of sexually offensive remarks or acts, by a supervisor, co-worker or contractor. This includes situations involving one in a superior or supervisory position when acquiescence to such behavior is a condition of continued employment, promotion, or satisfactory evaluation. It also includes verbal or physical conduct of a sexual nature by a person, which has the effect of making the other person's work environment intimidating, threatening, or "hostile".

## FINANCIAL

**Abuse of or Fraud with Company Benefits** - Workman's Compensation Insurance Fraud; fraud related to other KS insurance and benefit programs.

**Accounting and Auditing Matters** - The unethical systematic recording and analysis of the business and financial transactions associated with generally accepted accounting practices. (Examples include: misstatement of revenues, misstatement of expenses, misstatement of assets, misapplications of GAAP principles, wrongful transactions).

**Falsification of Contracts, Reports or Records** - Falsification of records consists of altering, fabricating, falsifying, or forging all or any part of a document, contract or record for the purpose of gaining an advantage, or misrepresenting the value of the document, contract or record.

**Misuse of Assets or Services** - Misuse, destruction, or damage of KS property and other assets. Use of KS staff, services, vehicles, equipment, supplies or facilities for personal purposes.

**Theft/Embezzlement** - (i) Improperly taking KS money or property entrusted to the person. (Examples include: a cashier taking money or book-keeper endorsing a check payable to KS to the bookkeeper). (ii) KS: The act of stealing. (Example includes: taking KS artwork).

**Time Abuse** - Falsifying or altering leave records, not working in accordance with KS policies, procedures, or practices (i.e. working overtime without prior supervisor approval, not being at your work station or assigned work area during work hours).

## HEALTH AND SAFETY

**Environmental Protection, Health or Safety Law** - Violation of any environmental law, regulation, KS policy or procedure with respect to the handling and disposal of hazardous materials or the health and safety of other individuals.

**Substance Abuse** - Engaging in any activity relating to the possession, use, sale, purchase, solicitation, proffer, transfer, distribution, promotion, storage, and/or transport of any illegal drugs or controlled substance and/or drug paraphernalia and/or unauthorized alcohol during work hours, during break periods, on or within KS property, wherever KS work is being performed and/or at any KS-sponsored functions.

**Unsafe Working Conditions** - Failure of meeting requirements needed to perform all duties in a secure environment. Potential areas of harm. (Examples include: environmental damage, OSHA, EPA, supervisor directive, poor housekeeping)

**Violence or Threat** - Profanity and abusive language, all threats or acts of violence, and possession of weapons and other dangerous items. Includes all conduct against persons or property which, in KS' sole discretion, is severe, offensive, or intimidating to alter employment conditions or to create a hostile or abusive environment for any staff members, students, parents, and/or other members of the public.

## INAPPROPRIATE STAFF/STUDENT RELATIONSHIP

**Inappropriate Staff/Student Relationship** - Failure to exercise good judgment when interacting between a staff and student, and the failure of staff to exercise adequate supervision over students. Examples of inappropriate behaviors include but are not limited to: staff singling out students by arbitrarily treating some more favorably than others, talking with students about their own personal matters, engaging in a romantic, intimate, or sexual relationship with a student, or inappropriately restraining a student during an emotional or volatile situation.

## INDIVIDUAL AND/OR 3RD PARTY BENEFIT

**Breach of Fiduciary Duty** - Failure to act in accordance with Trust law and applicable rules governing fiduciary principles not otherwise covered under another issue type.

**Conflict of Interest** - A situation where the individual's personal interest (financial or otherwise) affects or might reasonably appear to affect his/her judgment in acting in the best interest of KS. An individual's personal interest includes situations where the individual's Immediate Family has a personal interest in the matter (e.g., the Immediate Family member is a director or officer in the company seeking to contract with KS).

***Improper Giving or Receiving of Gifts*** - Unauthorized solicitation or receipt of business courtesies (present, gift, gratuity, hospitality or favor) above KS established limits from individuals or entities with whom KS maintains or may establish a business relationship or from parties involved in any current or potential KS selection process.

***Improper Supplier or Contractor Activity*** - Improper supplier or contractor selection based on personal gain; improper negotiation or diversion of contract awards. Personal receipt of goods and services from entities doing business with KS under favorable terms not available to general public.

***Tampering*** - Influencing or attempting to influence any Selection Process (e.g. the selection of persons for admission, financial aid, scholarships, employment, procurement of goods and services, and the like) or the persons authorized to act in the Selection Process by any of the following means: a) the improper use of one's position at KS, b) threats, intimidation or harassment, c) promises, favors, money (or any form of bribery) or d) any other improper means.

## OTHER

***Disclosure of Confidential Information*** - Unauthorized release of confidential, proprietary and protected information (e.g. disclosure of a confidential RFA or Trustees minutes to a third-party).

***Improper Lobbying or Political Contribution*** - (i) Unauthorized lobbying activities to influence legislation or policies of interest to KS with local, state, and federal officials. (ii) Partisan political activities conducted by individuals using KS' name, stationery, letterhead, logo, equipment, supplies, vehicles or facilities or during KS business time.

***Inappropriate Behavior*** - Conduct which is disloyal, disruptive or damaging to KS, staff and/or students. Insubordination, lying, cheating and taking unfair advantage of others.

***Solicitation*** - Any request for a KS staff person to join, authorize to act for, or similarly support, any non-KS individual or organization.

***Unfair Treatment by Management*** - A supervisor or manager singling out a staff member for mistreatment, treating a staff member differently than other staff (not on a protected basis).

***Other Violations*** - Any other compliance issue types not otherwise listed.

***Inquiry*** - Compliance rule guidance without having to formally submit a report.