



Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, Internal Control & Accountability
Issued: January 3, 2012

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Code of Conduct

Objective:

To ensure compliance with Minnesota Management & Budget (MMB) Statewide Operating Policy 0103-01, Code of Conduct.

General Procedures:

Step	Action	Responsible Party	Timeline
1.	<p>Through words and actions, conduct oneself in the following manner:</p> <ul style="list-style-type: none">• Act honestly and ethically in carrying out one's employment duties and responsibilities;• Comply with all policies and procedures pertinent to one's job duties, and all state/federal laws, rules, and regulations;• Cooperate fully with internal, legislative, or external auditors in all areas of their examinations;• Report suspected code of conduct and ethics violations, significant internal control weaknesses, evidence of theft, embezzlement, unlawful use of public funds or property or other irregularities/wrongdoings through appropriate agency channels as designated; and,• Report any evidence of theft, embezzlement, or unlawful use of public funds or property, other public resources to the Legislative Auditor's Office (http://www.auditor.leg.state.mn.us/reporting.htm) as required by statute.• Promptly report in writing to the Legislative Auditor's Office (http://www.auditor.leg.state.mn.us/reporting.htm) as required by statute any information indicating that government data classified by Minnesota Chapter 13 as "not public" may have been accessed or used unlawfully, pursuant Minnesota Statute Section 3.971 (applicable only to agency Chief Executive, Financial, or Information Officers).	All state employees, including agency heads and managers	N/A

Step	Action	Responsible Party	Timeline
2.	<p>Determine the employees and/or positions for which code of conduct certification will be applicable.</p> <p>Note: The code of conduct program applies to all State of Minnesota employees. Agencies may elect to require code of conduct certification for all agency employees or for only certain subsets of employees and/or staff positions. At a minimum, however, the code must be made applicable to the agency head, senior management team, and all employees with accounting, auditing, financial reporting, and tax filing duties (i.e., all employees involved directly or indirectly in recording, processing, summarizing, or reporting financial transactions).</p>	Agency head	N/A
3.	<p>Determine the mechanisms and communication channels for employees to use for reporting suspected violations of the code of conduct, significant internal control weaknesses, or other irregularities and wrongdoings.</p> <p>Note: Communication mechanisms must be designed to ensure employees are comfortable about raising ethical issues and bringing forward complaints/allegations of wrongdoing through retaliation-free channels.</p>	Agency head and management	N/A
4.	<p>Determine the process for investigating and resolving reports of suspected code violations, and the disciplinary actions to be taken against employees that fail to carry out the responsibilities/duties established in Action Step #1.</p>	Agency head and management	N/A
5.	<p>Determine the type(s) and frequency of code of conduct and ethics-related training required for employees. At a minimum, employees must receive code of conduct and ethics-related training within 60 days of initial employment.</p> <p>Note: MMB has developed online code of conduct/ethics-related training webinars and resources for executive branch supervisors/employees and agency heads/managers. Agencies may use these training resources, develop their own training materials, or use some combination of both. Click here to access the MMB code of conduct/ethics training resources (http://mn.gov/mmb/internalcontrol/executivebranchagencyrequirements/codeofconducttraining/index.jsp)</p>	Agency management	N/A

Step	Action	Responsible Party	Timeline
6.	<p>Determine the timing and process for applicable employees to certify their knowledge of, and agreement to abide by, the code of conduct provisions. At a minimum, applicable employees must certify within 60 days of initial employment or assumption of a new position that falls within the agency's code of conduct certification applicability scope, and once each fiscal year thereafter.</p> <p>Notes:</p> <ul style="list-style-type: none"> • Certification by each applicable employee is important for establishing accountability. However, this action step does not require that employees sign hard copy certification forms or that signed forms be maintained in any particular location (e.g., personnel files). Therefore, agency management may choose to have employees certify electronically and to file certification forms electronically as long as the forms can be readily accessed and verified. • Those viewing the on-line MMB code of conduct/ethics training webinars have the option to certify at the end of the webinar. Agencies can have employees certify using this feature or elect some other method for staff to certify (e.g., using hardcopy certification forms), • This action step does not require that code of conduct/ethics training be provided in concert with annual recertification. However, agency management may choose to require code-related training on an annual or other frequency basis. 	Agency head and management	N/A
7.	Document the agency's code of conduct/ethics-related policies and procedures as determined in Action Steps 2-6.	Agency head or designee	N/A
8.	<p>Administer and support training programs to ensure all employees are knowledgeable about:</p> <ul style="list-style-type: none"> • Professional standards, laws, regulations, internal controls, and ethical responsibilities relevant to their specific job position; and, • Responsibilities under this policy, particularly the communication channels/mechanism to be used for reporting suspected code violations, internal control weaknesses, or other irregularities/wrongdoings. 	Agency head and management	N/A
9.	Perform/obtain applicable code of conduct/ethics related training within 60 days of initial employment and as required by agency policy thereafter.	All state employees, including agency heads and managers	Within 60 days of hire

Step	Action	Responsible Party	Timeline
10.	<p>Certify knowledge of, and agreement to abide by, the code of conduct provisions within 60 days of initial employment, and once annually thereafter.</p> <p>Note: There are two certification forms – one to be signed by agency heads and managers, and one to be signed by applicable supervisors and employees. Each of the certification forms can be accessed at links provided in the Forms section of this document.</p>	All applicable state employees, including agency heads and managers	Within 60 days of hire or assumption of an applicable position AND once each fiscal year thereafter
11.	Ensure that any report of a code of conduct/ethics violation or other wrongdoing is investigated and resolved in a timely manner and in accordance with the agency's designated resolution procedures. Also, ensure that law enforcement and/or the legislative auditor is notified, as applicable.	Agency heads	N/A

Forms

[MMB Statewide Operating Form 0103-01-1F, Code of Conduct – Executive Branch Agency Head and Manager Certification](http://mn.gov/mmb-stat/documents/accounting/forms/code-of-conduct-agency-head-certification-form.docx) (http://mn.gov/mmb-stat/documents/accounting/forms/code-of-conduct-agency-head-certification-form.docx)

[MMB Statewide Operating Form 0103-01-2F, Code of Conduct – Executive Branch Supervisor and Employee Certification](http://mn.gov/mmb-stat/documents/accounting/forms/code-of-conduct-employee-certification-form.docx) (http://mn.gov/mmb-stat/documents/accounting/forms/code-of-conduct-employee-certification-form.docx)

[The Office of the Legislative Auditor – Allegation Form](http://www.auditor.leg.state.mn.us/Allegation%20Form.pdf)
(http://www.auditor.leg.state.mn.us/Allegation%20Form.pdf)

Related Policies and Procedures

[MMB Statewide Operating Policy 0103-01 Code of Conduct](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-1/0103-01-code-of-conduct-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-1/0103-01-code-of-conduct-policy.pdf)