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## UNO Website: Business and Finance - Code of Professional Ethics

UNO Business and Finance University of Nebraska at Omaha

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# CODE OF PROFESSIONAL ETHICS



1. **We perform our public responsibilities ethically and honestly, in keeping with University policy and applicable law.** We strive for continuous improvement in our performance, mindful of the public cost of our activities.
2. We expect that all **necessary and proper controls safeguarding public resources are in place and observed**, with periodic auditing of functions and departments by all appropriate audit authorities.
3. While in the service of the University, **we conduct ourselves free of personal conflicts or appearances of impropriety**, mindful that our exercise of authority on behalf of the University has been delegated fundamentally for the public good. Conflicting interests or influences are promptly disclosed to our superiors and appropriate steps are undertaken to promote the integrity of University business and other transactions.
4. **We do not accept anything of value** offered in consideration of performing our public duties, other than the compensation, benefits and reimbursement of expenses duly authorized by the University or otherwise permitted by law. We do not accept any favor, loan, service, business or professional opportunity from anyone knowing (or when it should be known) that it is offered in order to improperly influence the performance of our public duties, or when acceptance thereof may reasonably be perceived as an impropriety in violation of University policy or state law. University procurements of goods or services are undertaken only by authorized personnel and, when competitive principles apply, decisions are made impartially and objectively in accordance with established policy and state law.
5. **We preserve and respect the confidentiality of University records.** We do not externally disclose confidential records or other nonpublic information without appropriate authorization, and any confidential record or information we access as a result of our position or duty is neither exploited for personal benefit nor misused for any unauthorized purpose.
6. **We are committed to the principles of federal and state law guaranteeing equal opportunity and nondiscrimination** with respect to University services, programs, activities and employment, and we support an environment that respects the rights and opinions of all people. Complaints of discrimination, harassment and retaliation are investigated and when warranted appropriate corrective action is taken and disciplined in accordance with University policy and applicable law.
7. **We do not condone dishonesty in any form by anyone**, including misuse of University funds or property, fraud, theft, cheating, plagiarism or lying. We encourage and expect reporting of any form of dishonesty, and our managers and supervisors to appropriately investigate such reports. We also expect that appropriate law enforcement and the University Director of Internal Audit will be notified when circumstances reasonably indicate fraud or theft of University funds.
8. **We report any violation of these principles** to the attention of supervisors and managers, the University Director of Internal Audit, the Nebraska Auditor of Public Accounts, the Nebraska State Ombudsman, or other responsible University office. Such reporting in good faith in order to promote the ethical integrity of operations is expected and encouraged by the University, and retaliation by any University employee as a result against the person making such good faith report shall be subject to disciplinary action. We appropriately investigate all such reports and, when warranted by the facts, require corrective action and discipline in accordance with University policy and state law.
9. **We do not condone any form of criminal activity.** We have the responsibility to immediately report all criminal activity (such as theft, assault, sexual assault, etc.) to the Omaha Police Department.