

# Financial Code of Ethics

## The Ohio State University

Financial ethics is a fundamental and vital principle based on the expectations of individuals to do their best to distinguish between right and wrong and to always try to do what is right. Sound financial decisions allow us to provide better access and affordability to students. Moreover, ethical decision-making fosters integrity, transparency, and trust among faculty, staff, students, and the public. Ethical behavior is not simply a matter of character. It is a matter of decision making, and ethics are advanced or depleted one decision at a time. Every individual makes choices and is accountable for the consequences of those choices.

All employees of The Ohio State University, regardless of rank or position, are bound by this Financial Code of Ethics. Each employee has a stewardship responsibility regarding university funds and other assets. Each employee is required to exemplify ethical standards at all times, to comply with the [Ohio Ethics Law and Related Statutes](#), and to act in the best interest of the university when making decisions on behalf of the university or when handling university funds, assets, or financial records.

The following are examples (not all-inclusive) of required ethical behavior:

- University funds and assets must be used only for appropriate university business.
- University funds and assets must be used in accordance with university policies and applicable Federal and State laws.
- Employees may not use their positions in the organization for the improper use of university funds or assets. Neither should they use their position to compel another individual to improperly use university funds or assets, even if commanded to do so by an individual of higher rank or position.
- Employees may not use their positions in the organization for personal gain.
- Employees may not use their positions in the organization to improperly alter or destroy financial records and supporting documentation.
- Employees who have access to private information (e.g., addresses, bank information, birthdates, social security numbers, student information, etc.) are always required to maintain the confidentiality of that information.
- Employee who witness or becomes aware of another individual that has improperly handled university funds, assets, or financial records, even if that individual is of a higher rank or is a direct supervisor, are required to report this activity directly to senior management in that unit, the Department of Internal Audit, or the university confidential reporting line which can be accessed at:

**Phone:** 866-294-9350

**Web:** [www.ohio-state.ethicspoint.com](http://www.ohio-state.ethicspoint.com)

- Required reports of Financial Code of Ethics violations are protected under the university [Whistleblower policy](#).
- In addition to, or instead of, filing a report with the supervisor, the appropriate office, or the university confidential reporting line, employees may file a written report or contact one of the following: Ohio Auditor of State's Office, Special Investigations Unit, 88 East Broad Street, P.O. Box 1140, Columbus, OH 43215 OR call the Ohio Auditor of State's Fraud Hotline at 1-866-372-8364.

Any employee who fails to act in compliance with this Financial Code of Ethics may receive disciplinary action up to and including termination and/or criminal prosecution.

### Office of Business and Finance

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