



**Carolyn Smith, CPA, CRMA**

Internal Auditor

737 E. Hudson Street

Columbus, OH 43211

Phone 614.365.8901

Fax 614.365.5811

[csmith3578@columbus.k12.oh.us](mailto:csmith3578@columbus.k12.oh.us)

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*Mission: Each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.*

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April 23, 2014

All Columbus City Schools Employees:

Columbus City Schools is committed to ensuring that its District is governed by high ethical standards and promoting conduct that strengthens public trust and confidence in the integrity of our work and that we are compliant with all applicable regulations.

The District and its employees have a responsibility to follow a code of ethics that not only fulfills our stewardship obligations, but also exemplifies the ethics and behavior we expect of our students. Consistent with this responsibility, we have implemented an anonymous whistleblower system, the Columbus City Schools Fraud and Ethics Hotline. This system will augment existing District reporting options for financial, accounting and compliance related irregularities.

This system capability is intended to provide Columbus City Schools' employees, including part-time, temporary and contracted personnel with a method to anonymously report concerns related to improper conduct involving financial reporting, accounting, internal controls, protection or use of District assets, or regulatory compliance.

To ensure the protection of the identity of whistleblowers while ensuring that the District appropriately investigates and resolves any identified issues, we have contracted with an independent third party, EthicsPoint, to utilize their whistleblower systems. EthicsPoint systems will provide you with simple anonymous ways to confidentially report your observations.

On behalf of the Columbus Board of Education, I want to express my appreciation for your dedicated service to the Columbus City Schools community and your commitment to ethical behavior and decision-making. It is our intent that EthicsPoint Hotline services will complement our existing protocols for disclosure of actions not consistent with the highest ideals for personal and professional codes of conduct expected from all District employees and students. Establishing such a system is considered a best practice in the auditing industry.

The Columbus City Schools Fraud and Ethics Hotline service is independently operated to maintain the anonymity of all whistleblowers. You may submit a report online at [www.columbus.ethicspoint.com](http://www.columbus.ethicspoint.com), or by calling the toll free number at (855) 678-6764. The EthicsPoint Hotline can be used for either direct or anonymous reporting.

**Please note: The EthicsPoint Hotline service is not intended to replace or supersede any existing reporting methods or protocols, and is not to be used to report any health, fire or safety matters.**

Sincerely,

Carolyn Smith, CPA, CRMA  
Internal Auditor