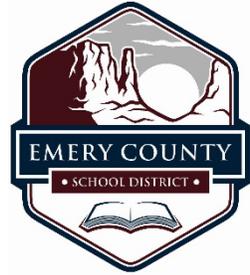


Emery County School District



Policy: GBKA— Fraud, Waste, Abuse Hotline Policy

Date Adopted: Proposed
Current Review / Revision: 10 August 2022

Establishment of District Hotline

The Board of Education has established a hotline to provide an avenue for citizens, including District employees and contractors, to report improper governmental activities including:

1. Waste or misuse of public funds, property, or manpower
2. Violations of a law, rule, or regulation applicable to the government
3. Gross mismanagement
4. Abuse of authority
5. Unethical conduct

[*Utah Admin. Rules R277-13-6\(2\) \(November 10, 2020\)*](#)

[*Utah Admin. Rules R277-123-2\(3\) \(June 9, 2025\)*](#)

[*Utah Admin. Rules R277-123-4 \(June 9, 2025\)*](#)

Filing a Complaint

Complaints should be submitted in writing using the attached form. Complainants should also submit any evidence that supports the complaint. Essential information includes specifics on “who, what, where, when” as well as any other details that may be important such as information on other witnesses, documents, and pertinent evidence. ~~Due to limited resources the Board of Education is unable to accept complaints that are not supported by evidence or provide a means for us to investigate the problem further.~~ **At a minimum, please use the form as a guide to ensure the necessary information is provided. Submit complaints using the hotline link on the District or school website or via the following methods:**

Email: audit@schools.utah.gov – this is a dedicated email just for hotlines.

Phone: 801-538-7813 – this is a dedicated line just for hotlines.

US Mail: Director of Internal Audit

Utah State Board of Education

PO Box 144200, 250 East 500 South

Salt Lake City, UT 84114-4200

In Person: by visiting the offices of the Internal Audit Department at the Utah State Board of Education (see address above).

Direct Webpage submission: Report Fraud, Waste, or Abuse Form tab at :
<https://schools.utah.gov/internalaudit>

Processing of Hotline Complaints

1. After receipt of the complaint, the ~~{internal auditor}~~ **Board of Education** will **appoint an investigator** to review the allegation and any evidence provided by the complainant. The list below represents some of the factors that are considered during the screening and prioritization process.
 - a. Does the complaint involve actions by a person subject to the Board of Education's authority?
 - b. Does the complaint pertain to improper governmental activities? Disagreements with administration decisions or actions taken by Board members that are within the law will not be investigated.
 - c. Has the complainant taken appropriate steps to resolve the issue with the District? If the District is not responsive, the concern relates to District administration, or the complainant desires anonymity, consideration will be increased.
 - d. What is the timing and frequency of alleged improper activity? Allegations of improper activities that are recent and/or on-going may receive a higher priority.
 - e. Should the allegation be investigated by another entity? Are there other agencies that have oversight of the complaint? Is a member of the Board of Education or the audit committee being accused?
 - f. Can the complaint be efficiently and effectively investigated? Overly broad or vague complaints or complaints where evidence is unavailable may be declined or receive a low priority.
2. The ~~{internal auditor}~~ **investigator** communicates to the **Board of Education** ~~Audit Committee~~:
 - a. The allegation of the complaint
 - b. Any facts supporting or refuting the complaint
 - c. A recommendation based upon preliminary inquiry
3. The ~~Audit Committee~~ **Board of Education** decides the appropriate next action (if a member of the ~~Audit Committee~~ **Board of Education** is the subject of the complaint they may not be included in this process):
 - a. Discontinue the investigation
 - b. Continue with the investigation
 - c. Refer the investigation to another agency
4. If the investigation proceeds, the ~~Audit Committee~~ **Board of Education** sets the following:
 - a. Time and resource budget
 - b. Scope of the audit
5. **The investigator** ~~{internal auditor}~~ completes the ~~audit~~ **investigation**

6. **The investigator** ~~[internal auditor]~~ creates a report outlining the work performed and conclusions
7. **The investigator** ~~[internal auditor]~~ provides the report to the **Audit Committee Board of Education**
- ~~8. The Audit Committee reports investigation results to the Board of Education (if a separate audit committee exists).~~
9. The Board of Education addresses any findings noted in the report

Processing of Hotline Complaints Received from USBE—

Hotline complaints which are received by referral from the Internal Audit Department of the Utah State Board of Education will be processed as provided above for hotline complaints initially submitted to the Board of Education and then, within 45 days of receiving the referral from the Internal Audit Department, provides an update or summary of the status of the matter to the Internal Audit Department.

[Utah Admin. Rules R277-123-4\(5\) – \(7\) \(June 9, 2025\)](#)

Whistleblower Protection

Utah Code § 67-21-3 prohibits public employers (such as the District) from taking adverse action against their employees for reporting government waste or violations of law in good faith, to the appropriate authorities. A District employee is presumed to have communicated in good faith if the employee has given written notice or otherwise formally communicated the conduct to the Board of Education, a member of the Board of Education, the Superintendent, or to a government official with authority to audit the District.

[Utah Code § 67-21-3\(1\)\(a\), \(b\)\(vi\) \(2020\)](#)

HOTLINE REPORTING FORM

Email completed form to:

[hotline email address]

or Mail to:

Board of Education of _____ School District

Attn: [internal audit]

[Board of Education mailing address]

Complainant Information:

Complainant to remain anonymous? Yes ___ No ___

Complainant would like a response? Yes ___ No ___

Complainant Name: _____

Check One

Elected Official _____

District Employee _____

Citizen/Contractor _____

Date Submitted _____

Home Address _____

Phone/cell/email _____

Work Address and information (if applicable) _____

Information Concerning the Complaint (Please complete one form for each separate complaint)

Each improper action should be noted separately and supported with reliable and sufficient evidence. Supplying detailed information contributes to a thorough and efficient investigation. This form is designed to help you supply the needed information.

Who is the person(s) the complaint is against? (Please provide name, position, and phone #)

Who is the above person's supervisor? (Please provide name, position, and phone#)

What is the assertion of improper governmental activity? Please describe in detail.

When did the event(s) take place? Please include dates, time, and frequency.

Where did the event(s) occur?

Are there any other persons who might provide information or who witnessed the event? If so, what are their names, positions, and their contact information?

Is there evidence that can be examined or documentation that can be reviewed?
(Please provide any available documentation)

How do you know about the improper action? Did you see it occur? Did you see documentation indicating it occurred? Did you hear about it from someone else?

What specific law or state regulation has been violated?

Please attach to the email supporting documentation, details and ANY and ALL other information available to support the complaints or concerns.