

**Morgan School District
GBA Board of Education Hotline
Board of Education Hotline**

Establishment of 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)

Auditors and Audit Committee

The Board of Education will appoint an external auditor, an audit committee, and an internal auditor.

Filing a Complaint

Complaints should be submitted via website link to the district external auditor:

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.

Processing of Hotline Complaints

1. After receipt of the complaint, the external auditor will 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 external auditor communicates to the district 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 decides the appropriate next action (if a member of the Audit Committee 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 sets the following:
 - a. Time and resource budget
 - b. Scope of the audit
 5. The internal auditor completes the audit
 6. The internal auditor creates a report outlining the work performed and conclusions
 7. The internal auditor provides the report to the Audit Committee
 8. The Audit Committee reports investigation results to the Board of Education.
 9. The Board of Education addresses any findings noted in the report

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\(1\)\(a\), \(b\)\(vi\) \(2020\)](#)