

ENTHEOS ACADEMY

EXCELLENCE • SERVICE • LEADERSHIP

#3103 REPORTING FRAUD AND ABUSE

Purpose

The purpose is to set forth the School's policy regarding reporting any fraud and abuse related to the procurement and use of the School's public funds.

This policy applies to all School administration, licensed educators, staff, students, organizations and all individuals that believe they have witnessed a fraud or abuse related to the School's public funds.

Policy

- I. Employees that believe they have witnessed a fraud, abuse or illegal transaction involving the School's public funds should report the conduct to:
 - A. The School's director; or
 - B. The School's board chair; or
 - C. The Utah State Board of Education Internal Audit Department. The Internal Audit Department may be contacted as follows:
 1. Website: <https://www.schools.utah.gov/internalaudit?mid=892&tid=3>
 2. Email: audit@schools.utah.gov
 3. Dedicated Hotline: (801) 538-7813
 4. Mail: Utah Board of Education, Internal Audit Department Attention Debbie Davis, PO Box 144200, Salt Lake City, Utah 84114-4200
 5. In person: Internal Audit Department Offices, 250 East 500 South, Salt Lake City, Utah.
 - D. The School's fraud reporting hotline: fraudhotline@entheosacademy.org
- II. Employees that report a fraud, abuse or illegal transaction shall have the protections provided in Utah Code 67-21-3.
- III. The director of the School, or an individual or committee appointed by the School's board if a conflict exists with the director, shall:
 - A. Keep the identity of the employee(s) that report violations under this policy confidential.
 - B. Investigate the alleged misconduct to determine if fraud, abuse or an illegal transaction did in fact occur and if so the extent of the misconduct.

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- C. After the conclusion of the investigation, if it is found that fraud, abuse, or an illegal transaction did occur, the investigator(s) shall use his/her/their discretion in resolving the issue. Examples of possible outcomes may include, but are not limited to, the following:
 - 1. Additional training for minor issues; and/or
 - 2. Disciplinary action as set forth in the Employee handbook; and/or
 - 3. Loss of employment.
 - D. Keep a record of the report and document the subsequent investigation and conclusion of the investigation.
 - E. Keep the School's board informed of reports, investigations and actions taken under this policy.
- IV. The School Board shall decide whether to contact the Board of Education Internal Audit Department to conduct any further investigation.

REF: Utah State Board of Education Internal Audit Department,
Utah Code 67-21-3