

Cache County School District Policy Series 6000: Finance and Operations

Policy No. 6210 P1

Procedures for Reporting of Financial Fraud, Waste, and Abuse

Reporting

Employees and official district or school volunteers should strive to be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indication of fraud.

Any fraud, waste, or abuse that is detected or suspected should be reported as soon as possible. The following options may be used to report the concern:

1. It is recommended for employees or volunteers to first report the concern directly to their school principal or department supervisor
2. In the event the employee or volunteer feels uncomfortable reporting the concern to their school principal or department supervisor,
 - a. The employee or volunteer may report the concern directly to the business administrator
 - b. The employee or volunteer may report the concern by contacting the internal auditor at (435) 770-9122
 - c. The employee or volunteer may report the concern by filling out the *Report a Concern Form* available on the front page of the CCSD website. This form includes an option to report the concern anonymously.
3. Members of the public may also contact the business administrator, internal auditor, or use the *Report a Concern Form* on the CCSD website to report suspected fraud, waste, or abuse.

Retaliation is Prohibited

Employees shall be free of intimidation, harassment, or retaliation when reporting concerns related to fraud, waste, or abuse. Any retaliation for reports made in good faith pursuant to this policy is strictly prohibited. Utah law protects government employees from reprisal for reporting, in good faith, suspected illegal acts or waste of public funds.

Investigation

The District will follow current policy in investigating complaints of fraud, waste, or abuse. Care is to be exercised in the investigation to avoid mistaken accusations. Employees may



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not discuss facts of the incident with anyone inside or outside the organization, except those individuals conducting the investigation.

The reporting individual is not to contact the suspected individual for information. Employees shall not make any attempt to investigate the suspected activity before reporting it. An employee shall not destroy, or allow to be destroyed, any document or record of any kind that the employee knows may be relevant to a past, present, or future investigation of fraud, waste, or abuse.

Code(s) to Reference

R277-123 – Administrative Board Rule – Process for Reporting

Utah Code 67-21 – State Protection of Public Employees Act

Approved by District Administration: February 19, 2026