

Responsible Office: Office of the Board of Trustees

GOVERNANCE POLICY GP-20

REPORTING OF CONCERNS REGARDING MISCONDUCT BY TRUSTEES, THE SUPERINTENDENT, OR THE DIRECTOR, INTERNAL AUDIT DEPARTMENT

PURPOSE

The Board adopts this Board Policy to allow for the filing and investigation of concerns regarding misconduct by Trustees, the Superintendent, or the Director of the Internal Audit Department, and for the protection of good faith complainants from retaliatory actions by the Board or District.

1. "Misconduct" refers to violations and/or circumventions of Board or District policies, administrative regulations, or departmental procedures, which impair the effective and efficient execution of operations.

POLICY

- 1) The Board directs the Superintendent to implement and maintain a process for the submission of concerns regarding misconduct by Trustees, the Superintendent, or the Director of the Internal Audit Department.
 - a. The process must allow concerns to be submitted on a confidential basis or anonymously. Anonymous concerns must include enough information to allow for an investigation.
 - b. The system may allow for the processing of other concerns.
 - c. No person acting in good faith shall be subject to adverse employment or professional consequences for reporting concerns or cooperating with an investigation conducted under this policy.
 - i. Upon receipt of a concern, the District's Employee Management Relations Office shall refer the concern to the appropriate supervisor for investigation
 - ii. Concerns regarding misconduct by a Trustee shall be referred to the Board President or Board Vice President, Board Counsel, and municipalities, if applicable.
 - iii. Concerns regarding misconduct by the Superintendent shall be referred to the Board President and Board Counsel.
 - iv. Concerns regarding misconduct by the Director of the Internal Audit Department shall be referred to the Director's immediate supervisor.
 - v. Concerns involving possible crimes shall also be referred to the District's Police Department or other law enforcement agency.

- vi. Upon completion of an investigation of a concern regarding a Trustee or the Superintendent, the Board President or designee, with the assistance of Board Counsel will issue report that contains facts, analysis, findings, and recommendations. Said report shall be provided to all members of the Board of Trustees unless a conflict of interest exists, then the report will be provided to all Board members without a conflict.
- vii. The recommendations and resolutions shall vary depending on the matter involved, whether the potential for employee discipline exists, the involvement of law enforcement, etc.
- viii. Notwithstanding other reporting provisions, matters meeting the criteria in subsection (4) below shall be communicated promptly by the Internal Audit Department, through the Superintendent, with direct notice provided concurrently to the Board President, Board Vice President, and the Superintendent's Liaison to the Board of Trustees.
- ix. The Director, Internal Audit Department, shall furnish to the Board and Audit Advisory committee data within ten (10) business days of a request, unless provided a justification and time window for a later submission.
- x. The Internal Audit Department shall ensure prompt Board notification when an allegation, preliminary finding, or investigation of the Trustees, the Superintendent, or the Director of the Internal Audit Department involves one or more of the following:
 - 1) Suspected financial impact of internally perpetrated fraud, waste, and abuse exceeding a materiality threshold established annually by the Audit Advisory Committee;
 - 2) Suspected financial impact from fraud perpetrated upon the district exceeding a materiality threshold established annually by the Audit Advisory Committee;
 - 3) Evidence of intentional misrepresentation, concealment, or obstruction;
 - 4) Audit matters referred to law enforcement or external regulators; or
 - 5) Systemic control failures posing significant financial, operational, or reputational risk.
 - 6) Complaints will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

- 7) All Reports involving an employee will be kept confidential to the extent possible and in compliance with the policies of the District and applicable state or federal laws.
- 8) Any disciplinary action that the District may take against an individual as a result of a concern is considered confidential and shall not be disclosed to the Complainant.

2) Retaliation Prohibited

- a. The District will not retaliate against a person who files a concern.
- b. A person who is found to retaliate against a person who filed a concern shall be subject to disciplinary action.
- c. If any Trustee becomes aware of or otherwise suspects an instance of collusion or fraud to be or to have been perpetrated upon the District by an individual, group, or entity who is not a District Trustee, employee, or volunteer of the District, the Trustee will notify the District's Business and Finance Unit through the communication protocol as defined in Board Policy.

REVISION HISTORY

Date	Revision	Modification
05.07.26	1.0	Adopted