

Hooper City Fraud Hotline Policy

Introduction

The Hooper City Hotline provides an avenue for citizens, including public employees and contractors, to report improper governmental activities including:

- Waste or misuse of public funds, property, or manpower
- Violations of a law, rule, or regulation applicable to the government
- Gross mismanagement
- Abuse of authority
- Unethical conduct

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 Hooper City 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 via the following methods:

Email: ryan@childrichards.com

US Mail: Child Richards CPAs & Advisors, Attn: Ryan Child, 2490 Wall Ave, Ogden, UT 84401

Entity Processing of a Hotline Complaint

1. After receipt of the complaint, the Internal 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 Hooper City's authority?
 - b. Does the complaint pertain to improper governmental activities? Disagreements with management decisions or actions taken by elected officials that are within the law will not be investigated.
 - c. Has the complainant taken appropriate steps to resolve the issue with the entity? If the entity is not responsive, the concern relates to top management, 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 governing body 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 communicates to the Audit Committee :
 - a. The allegation of the complaint
 - b. Any facts supporting or refuting the complaint
 - c. A recommendation based upon preliminary inquiry
3. 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. Internal Auditor completes the audit
6. Internal Auditor creates a report outlining the work performed and conclusions
7. Internal Auditor provides the report to the Audit Committee
8. Audit Committee reports investigation results to the whole governing body (if a separate audit committee exists).
9. Governing body addresses any findings noted in the report

Whistleblower Protection

Utah Code § 67-21-3 prohibits public employers from taking adverse action against their employees for reporting government waste or violations of law in good faith, to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the entity (see *Utah Code* § [67-21-3](#)(1)(b)(iv)(A) for more information).

Confidentiality

The identity of the complainant is considered protected information under the Utah Government Records Access and Management Act (GRAMA) and will be kept confidential if requested by the complainant. (See *Utah Code* Section [67-3-1](#)(15)).

Complaints may be submitted anonymously to the Hotline. However, it is preferable that the complainant provide their name and contact information to allow for follow-up questions and reporting the results back to the complainant. Whistleblower protections do not apply to anonymous complaints.

HOTLINE REPORTING FORM

Email completed form to:

ryan@childrichards.com

or Mail to:

Child Richards CPAs & Advisors
Attn: Ryan Child
2490 Wall Ave
Ogden, UT 84401

Complainant Information:

Complainant to remain anonymous? Yes No		
Complainant would like a response? Yes No		
Complainant Name	Check One <input type="checkbox"/> Elected Official <input type="checkbox"/> Entity Employee <input type="checkbox"/> 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, agency, division, 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, agencies, divisions, 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.