

Tucson Unified School District  Tucson, Arizona GOVERNING BOARD POLICY	POLICY TITLE: Audit Committee Complaint Procedures
	POLICY CODE: BDFB

TUSD AUDIT COMMITTEE COMPLAINT PROCEDURES FOR ACCOUNTING, FRAUD OR AUDITING MATTERS

Tucson Unified School District will treat complaints regarding accounting, internal accounting controls, auditing, or questionable financial practices (collectively “accounting matters”), seriously and expeditiously.

Complaint

Any person may make a complaint regarding questionable accounting matters as set forth below. Wherever possible, the Audit Committee encourages complainants to report any accounting matters first to the appropriate TUSD supervisor.

Example of accounting matters complaints include:

- theft of district assets
- improper TUSD district expenditures
- violation of applicable procurement codes
- fraud or deliberate error in any TUSD financial records
- substantial misstatement in the classification of TUSD income or expenses

Complaints may be sent to:

- “Confidential, To Be Opened by TUSD Audit Committee Only”
TUSD Audit Committee
P.O. Box 191
Tucson, Arizona 85701

Complaints should provide as much detail as possible concerning the exact nature of the issue and district personnel alleged to be involved.

To help the Audit Committee gather information quickly and efficiently, complainants are encouraged to provide their name and contact information. Anonymous complaints will be reviewed, but if an anonymous complaint contains insufficient information to proceed, it may not be pursued further.

Any person who would like to discuss his or her complaint with a member of the Audit Committee should indicate this in the submission and include a phone number or email address.

The Audit Committee Chair, or whichever member of the Audit Committee first receives a complaint, shall first discuss the complaint with one other Audit Committee member, and may then discuss the issue with the external auditors, with any TUSD internal auditor or other appropriate TUSD staff member, set the matter on the TUSD Audit Committee agenda, refer the matter to the Governing Board, or take other actions as appropriate.

Confidentiality and Limitations

Any employee making a good faith report of questionable accounting matters to the TUSD Audit Committee as provided under this policy can do so without fear of dismissal or retaliation as a result of making a report.

Employees making reports regarding certain questionable accounting matters may qualify for protection under Arizona law (A.R.S. §38-531, et seq.); however, such reports must include the name of the complaining employee to qualify for such protection under this law.

Subject to legal requirements and the need to investigate, the Audit Committee shall attempt to keep information obtained, relating to a complaint regarding accounting matters, confidential. Persons who receive such information for the Audit Committee shall be advised of the importance of confidentiality.

Access to staff or documents necessary for the Audit Committee to conduct an investigation shall be provided only through the Superintendent or designee, and shall not infringe on any employee's rights under the relevant Employee Agreement.

Any complaint and relevant information, whether or not anonymous, may be subject to disclosure under Arizona's Open Meeting Law and to any person making a proper request under Arizona's Public Records Law.

In 2009, TUSD agreed to report to the state Attorney General "any violation of Arizona procurement statutes or rules, conflict of interest statutes, antitrust statutes, the Consent Judgment, or the intentional destruction of public records within five (5) business days." The Arizona Attorney General may accordingly receive copies of complaints received by the Audit Committee as required to comply with this agreement.

Retention of Records

All accounting matters complaints and documents relating to such accounting matters complaints shall be retained for at least five years, after which the information may be destroyed, unless such records qualify for permanent retention under Arizona law.

Adopted: June 9, 2009

Revision:

Review:

LEGAL REF.: A.R.S. §39-121 – Public Documents
A.R.S. §38-431.01 – Open Meetings

CROSS REF : BDAA – Procedures for Governing Board Members; and
KD – Public Information and Communication

Replaces TUSD Policy #