

UTAH DEPARTMENT OF HEALTH AND HUMAN SERVICES POLICY AND PROCEDURES		
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THEFT OR FINANCIAL IMPROPRIETY		
<p>RATIONALE: This policy is established to guide DHHS in the case where theft or financial impropriety is suspected or has taken place. State employees are expected to use state resources honestly and to follow the Human Resource Management rules concerning employee ethics.</p> <p><i>Related Policies, Applicable Standards, Statutes: FIACCT 02-08, DHHS Policy 03-02 Internal Audit</i></p>		
Original Effective: June 6, 2024	Revision:	Next Review Due: June 1, 2029

I. DESCRIPTION

This policy defines the requirement for reporting issues or potential issues of theft or financial impropriety. This policy supersedes any previous department policy governing this subject matter. It does not supplant any existing federal, state, or department laws/policies to which the department shall adhere.

II. DEFINITIONS

The following terms are defined for this policy as:

- A. **DHHS or department:** The Utah Department of Health and Human Services and collectively all its operational units.
- B. **Financial impropriety:** Illegal or unethical behavior related to handling financial resources.
- C. **OU:** Operational units within DHHS, including divisions, offices, or standalone operations whose director reports to the executive director, a deputy director, or an assistant deputy director. The Utah State Hospital and Utah State Developmental Center are considered OUs.

III. POLICY

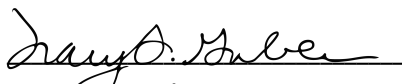
- A. When an issue or potential issue involving theft or financial impropriety is encountered or suspected, department employees shall report the issue to the Office of Internal Audit.
- B. The Office of Internal Audit shall provide investigation of the allegations as judgmentally deemed necessary by the Office of Internal Audit director, in accordance with DHHS Policy 03-02 Internal Audit.
- C. In accordance with direction from the Office of Internal Audit, the OU is responsible to take the appropriate actions to address the issue.
- D. The Office of Internal Audit shall notify department management and the attorney general's office of theft or financial impropriety, as appropriate.

IV. PROCEDURE

- A. Employees call the Office of Internal Audit-run fraud hotline at 801-538-9895 or email dhhsaudit@utah.gov within 24 hours from the time they know of or suspect theft or financial impropriety.
- B. The Office of Internal Audit provides investigation of allegations, in accordance with DHHS Policy 03-02 Internal Audit, Section IV.C.
- C. Employees report Medicaid fraud using the most applicable option:
 - 1. Email mpi@utah.gov or call 1-855-403-7283 to report a Medicaid provider that may be involved with fraud; or
 - 2. Call the Utah Department of Workforce Services fraud hotline at 1-800-955-2210 to report a Medicaid member who may be involved with fraud.

V. EXCEPTIONS

- A. The executive director may make exceptions to this policy, in accordance with procedures outlined in DHHS Policy 01-01.


Tracy S. Gruber
Executive Director

June 6, 2024
Date