

GLENN-COLUSA IRRIGATION DISTRICT POLICES AND PROCEDURES

Subject: Fraud Prevention/Whistleblower Policy
Effective Date: June 15, 2017
Resolution: 2017-06

1.0 PURPOSE

It is critical that the Glenn-Colusa Irrigation District (GCID) foster and maintain a workplace with high ethical standards in all activities and conduct its business in a fair, effective, efficient, and transparent manner. Further, GCID must protect its assets and resources from fraudulent, illegal, and dishonest activities by maintaining effective internal controls and by identifying and investigating any possibility of fraud or other improper activities. To this end, this Whistleblower Policy (Policy) establishes procedures for GCID employees and the GCID community to report alleged illegal, fraudulent, and/or improper activity by GCID employees and to assure that such reports do not result in retaliation by GCID.

2.0 POLICY

Community members and GCID employees are encouraged to report suspicions of misconduct by GCID employees and any misuse of GCID property or resources. Any GCID employee who makes such a report in good faith is protected against adverse employment actions by GCID for raising such allegations, and shall not suffer any reprisals or retaliation by GCID for making the report, whether or not the allegations are sustained. The whistleblower must exercise sound judgement to avoid baseless allegations. The intentional filing of a false report is itself considered an improper governmental activity, which GCID has the right to act upon.

3.0 PROHIBITED ACTIVITIES

Any person may report information related to one of the following prohibited activities that includes, but is not limited to:

- 3.1 Violation of any law, regulation, or ordinance.
- 3.2 Conflict of interest.
- 3.3 Fraud, waste, or misuse of GCID property, resources, or time.
- 3.4 Abuse of authority.

- 3.5 Creation of a specific and substantial danger to public health or safety by failing to perform duties required by the GCID position held.
- 3.6 Theft, misuse, embezzlement, or misappropriation of GCID resources, property, information, assets or funds, or any attempt to do so.
- 3.7 Intentional falsification of records (including failure to disclose material facts or making false or misleading entries or statements with the intent to deceive on any GCID document or other official document, report, or form, including but not limited to, GCID financial records and environmental regulatory reporting), or the willful and unauthorized destruction and/or mutilation of any GCID document or other official document, report, or form, including GCID financial records
- 3.8 Intentionally submitting false claims for payment or reimbursement.
- 3.9 Knowingly submitting and/or signing a timesheet that contains false information.
- 3.10 Forgery or intentional unauthorized alteration of a GCID document or other official document, application, report or form, including but not limited to, GCID financial documents.
- 3.11 Improprieties in the handling or reporting of financial transactions for GCID.
- 3.12 Authorizing or receiving payment by GCID for goods not received or services not performed.
- 3.13 Computer-related activity involving unauthorized alteration, destruction of data, forgery, or manipulation of data or misappropriation of GCID-owned software.
- 3.14 Material violation of GCID policy, including but not limited to, confidentiality, conflict of interest, whistleblower, ethics and document retention.
- 3.15 Discrimination based on race, gender, sexual orientation, ethnicity, or disability.

4.0 PROCEDURES

4.1 Reporting Timeline

A complaint pursuant to this Policy should be filed within 45 days of the date of the act or event that is the subject of the complaint.

4.2 Reporting Parties

If a GCID employee is filing a complaint, the report should first be made to their immediate supervisor, unless the report involves alleged misconduct of the supervisor. If the complaint is not against the supervisor, and action is within the supervisor's authority, the supervisor should take all actions necessary to curtail the behavior and determine the appropriate consequences and then inform the Department Head and General Manager. If the action is not within the supervisor's authority, the supervisor should immediately report the matter to the General Manager.

4.3 Reporting Procedure

Use of the "Whistleblower Complaint Form" is desirable (located on GCID's website or in GCID's office; see attached form.) Submit the form to:

Glenn-Colusa Irrigation District
Attention: Whistleblower Program
Post Office Box 150
Willows, California 95988

5.0 PROTECTION FROM RETALIATION

5.1 Retaliation Prohibited

No GCID officer or employee shall use or threaten to use any official authority to influence, restrain, or prevent any other person who is acting in good faith and upon a reasonable good faith belief as a whistleblower. No GCID officer or employee shall use or threaten to use any official authority or influence to cause any adverse employment action (including discharge, demotion, suspension, harassment, or other forms of discrimination) as retaliation against a GCID officer or employee who acts as a whistleblower in good faith and with reasonable belief that improper conduct has occurred. However, this Policy does not prohibit GCID from taking adverse employment action for legitimate or non-discriminatory reasons. Such legitimate or non-discriminatory actions may include discipline for a legal cause or refusing to hire/promote/transfer or to take any other legitimate personnel action based on inadequate qualifications or poor performance reviews.

5.2 Investigation of Complaints

Depending on the nature of the complaint, the General Manager or his/her designee will investigate the complaint to determine if misconduct and/or violation of this Policy has occurred. To the extent permitted by privacy laws, the General Manager or his/her designee will meet with the complainant to discuss the findings of the investigation and will use best efforts to ensure timely resolution of the matter.

5.3 Penalties

Any GCID officer or employee who violates this Policy shall be subject to discipline, up to and including dismissal. Additionally, any GCID officer or employee who violates this Policy may be subject to civil or criminal penalties.

WHISTLEBLOWER COMPLAINT FORM

Instructions:

Complete this form and return it to a supervisor, the Finance Director, or the General Manager, or mail to the address at the bottom of this form. This is a confidential format to report any wrongdoing; however, if your report results in criminal prosecution, you may be called upon to testify and confidentiality may not be maintained.

Name (Optional): _____

Address (Optional): _____

Are you a Glenn-Colusa Irrigation District employee: Yes No

If yes, what is your position or relationship to GCID? (Optional) _____

Work Phone (Optional): _____

Home/Cell Phone (Optional): _____

1. Identify the person or persons against whom your allegations are made:

2. Describe the nature of your complaint, the incidents(s) or event(s), date(s), time(s), and places(s). Attach additional pages to this complaint if necessary.

3. Identify others who may have observed or witnessed the incident(s) that you described.

4. Do you have any documents that support your allegation? (Please list and attach copies).

Mail the completed form to:
Glenn-Colusa Irrigation District
Attention: Whistleblower Program
Post Office Box 150
Willows, California 95988