

Yuba CCD Foundation
Whistleblower Policy/Procedure

Policy Number: FDTN-7700
Date of Foundation Board Approval: January 27, 2011
Date of Board of Trustee Review (where applicable): N/A

A. Justification for Policy/Procedure:

Yuba CCD Foundation, in the interest of recognizing its responsibility toward the protection of its donors, resources and affiliated personnel, wishes to hereby delineate parameters within which whistleblowing will be a recognized and protected practice.

Yuba CCD Foundation, in cooperation with both the administration and auditors of Yuba Community College District, has established operating procedures and internal controls that are intended to prevent improper activities. The Foundation recognizes, however, that intentional or unintentional violation of policies, procedures, laws or regulations may occur.

The Foundation has a responsibility to investigate allegations of improper activities. Such activities will be reviewed if the individuals accused of such improprieties provide services to the Yuba CCD Foundation, are employed by the Foundation, manage accounts monitored by the Foundation, or are members of the Foundation Board of Directors. The Foundation accepts, as well, the responsibility to report the findings of any such improprieties to appropriate parties, and to protect persons who, in good faith, have reported these suspected activities.

In reporting suspected improprieties to the appropriate parties, the Yuba CCD Foundation will seek to respect the confidentiality of the complainant, those responding to the complaint, and any witnesses to the suspected impropriety. The Foundation will respect such confidentiality to the extent possible consistent with the Foundation's legal obligations, with its need to investigate suspected improprieties, and its need to take corrective actions.

B. Parameters/Definitions of Whistleblowing:

A "whistleblower" is one who reveals a suspected wrongdoing to either an institution's authorities or to a public audience. Such wrongdoings, made in good faith, may pertain to improper activities or to significant threats to public health or safety. The person who reveals such a suspected wrongdoing, often an employee, may be lodging such a complaint with regard to mismanagement, corruption, illegality, or some other wrongdoing.

At the Federal level, Federal law prohibits retaliation against anyone "blowing the whistle" with respect to a violation of a federal law or regulation. Improper activity is that which is illegal, dishonest, unethical, fraudulent or not in accordance with Foundation or institutional policy. Instances of such improper activity include, but are not limited to, the following examples:

- Forgery or alternation of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation with the Conflict of Interest Policy
- Misappropriation or misuse of resources, such as funds, supplies or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

In elaborating upon the category of “fraudulent financial reporting”, such wrongdoing may relate to, but is not limited to, the following:

- Incorrect financial reporting
- Questionable accounting practices
- Deficiencies in internal accounting controls
- Misrepresentations to company officers or the accounting department (including deviation from full reporting of financial conditions)

The Foundation has been advised by both Yuba Community College District and by its auditors (Matson & Isom) not to hide, destroy, alter or falsify documents to prevent their use in litigation or other official proceedings (Document Retention and Destruction Policy – in process – 10/29/10).

C. Reporting Procedure:

Inquiries, complaints or reports pertaining to this policy/procedure should be submitted in writing. Such submittals, as indicated above, will maintain confidentiality to every degree possible in a given matter. Such documents should be submitted to the positions delineated below, depending upon their possible association with the allegation. If the matter can be comfortably resolved at the Foundation level, this avenue should be sought first, with District intervention being the next level of resort.

- Foundation Executive Director
- President, Foundation Board of Directors
- Vice Chancellor, Educational Planning and Services

The Yuba CCD Foundation, in association with Yuba Community College District, will conduct a prompt, discreet and objective review or investigation. Those submitting allegations must recognize that the Foundation may be unable to fully evaluate a vague or general complaint, report or inquiry that is filed anonymously or lacks associated documentation.

D. Protection from Retaliation:

Both the Yuba Community College District and the Yuba CCD Foundation prohibit retaliation by or on behalf of the Foundation against staff or volunteers who submit good faith complaints, reports or inquiries under policy. Similarly, persons cooperating in a review or investigation of such a submittal will be subject to such protection. This protection extends, as well, to those who have made allegations in good faith, but whose complaint, report or inquiry may prove to be mistaken.

E. References:

The policy/procedure described above is subsumed under Board Policy BP 7700 of Yuba Community College District. The District's policy, with which the aforementioned Foundation Policy/Procedure is intended to be consistent, is recited verbatim below:

Reference: CA Labor Code Section 1102.5, Government Code Section 53296, Private Attorney General Act of 2004 (Labor Code Section 2698), Education Code Sections 87160-87164.

"The Chancellor shall establish procedures regarding the reporting and investigation of suspected unlawful activities by District employees, and the protection from retaliation of those who make such reports in good faith and/or assist in the investigation of such reports. For the purposes of this policy and any implementing procedures, "unlawful activity" refers to any activity – intentional or negligent – that violates state or federal law, local ordinances, or District policy.

The procedures shall provide that individuals are encouraged to report suspected incidents of unlawful activities without fear of retaliation, that such reports are investigated thoroughly and promptly, remedies are applied for any unlawful practices and protections are provided to those employees who, in good faith, report these activities and/or assist the District in its investigation.

Furthermore, District employees shall not: (1) retaliate against an employee or applicant for employment who has made a protected disclosure, assisted in an investigation, or refused to obey an illegal order; or (2) directly or indirectly use or attempt to use the official authority or influence of his or her position for the purpose of interfering with the right of an applicant or an employee to make a protected disclosure to the District. The District will not tolerate retaliation, and will take whatever action may be needed to prevent and correct activities that violate this policy, including discipline of those who violate it up to and including termination."

BOT Policy Reviewed: July 14, 2010
BOT Policy Revised: August 6, 2008
BOT Policy Adopted: August 2006