



Effective Date: June 12, 2018

REPORTING BREACHES

Definitions

1. The following definitions apply to this Policy:
 - **Reporting** - the reporting, disclosure, or exposing of any kind of an alleged or actual breach affecting Cowichan Tribes;
 - **Breach** - an infraction, violation, or contravention of legislation, or Cowichan Tribes' laws, policies or procedures. Includes any kind of information or activity within Cowichan Tribes that is deemed to be illegal, unethical, misconduct, irregular, wrongdoing or not correct, as well as any imminent risks;
 - **Reprisal** - any form of retaliation/retribution (i.e., harassment/discrimination), threats, or any measures taken against a person who has reported or investigated a breach;
2. Please refer to Cowichan Tribes' "Definitions Guide for Policies and Procedures" for the definitions of other terms used in this Policy and the associated procedures.

Policy Directive:

Any alleged or actual breach of legislation, or Cowichan Tribes' laws, policies or procedures, must be promptly reported, investigated, resolved and documented. Persons who report breaches in good faith will be protected from reprisals and their identity shall be kept confidential to the extent practical.

Related Cowichan Teaching

"Be honest and truthful in all you do and say"

Applicable Legislation and Standards

3. Cowichan Tribes' practices respecting reporting of breaches must comply with all applicable requirements such as applicable legislation and standards, and Cowichan Tribes' laws, policies and procedures, including:
 - i) The *First Nations Fiscal Management Act* (or the *Act*);
 - ii) Cowichan Tribes First Nation Financial Administration Law (the *FAL*); and
 - iii) First Nations Financial Management Board (FNFMB) Standards.

Reason for Policy

4. The objectives of this Policy include:
 - i) Providing guidelines and directions respecting the establishment of a sound system for the effective identification, reporting, investigating, resolving and recording of breaches, including clarifying the related roles and responsibilities;
 - ii) Promoting ethical behaviour, and reporting of breaches;



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- iii) Protecting individuals who in good faith report breaches from reprisal, and keep their identity confidential to the extent practical;
- iv) Improving the accountability, probity, and effectiveness of Cowichan Tribes, and its systems of governance, financial administration and human resource management;
- v) Ensuring that persons whom are alleged or reported to have committed a breach are treated in a fair and unbiased manner; and
- vi) Ensuring that the practices of Cowichan Tribes with respect to reporting of breaches comply with all applicable requirements.

Consequences of Non-Compliance with Policy

5. Potential consequences of non-compliance with this Policy include:
 - i) Lack of clarity, consistency, and objectivity with respect to the reporting, investigation, resolution and recording of breaches;
 - ii) Breaches not being reported, investigated, resolved, or properly managed;
 - iii) Risks to the accountability, effectiveness and reputation of Cowichan Tribes;
 - iv) Risks to employee health and safety, the environment and/or to assets; and
 - v) Breach of legislation, standards, or Cowichan Tribes' laws, policies and procedures.

Policy Application

6. This Policy applies to or affects Cowichan Tribes':
 - i) Chief and Council;
 - ii) Finance and Audit (F&A) Committee;
 - iii) Human Resources (HR) Department and HR Committee;
 - iv) Officers, managers and all other employees and committees; and
 - v) All other persons working for or on behalf of Cowichan Tribes.

Policy Requirements

General

7. Council, the General Manager, and all other managers and officers of Cowichan Tribes shall ensure that a positive workplace environment that supports integrity, honesty, accountability and transparency is established and maintained within Cowichan Tribes.
8. Any alleged or actual breach of legislation, or Cowichan Tribes' laws, policies or procedures, must be promptly and properly reported, investigated, resolved and recorded.
9. Subject to section 12 below, all councillors, officers, employees, committee members, contractors, consultants, agents, and any other persons working for or behalf of Cowichan Tribes are responsible for promptly reporting any alleged or actual breaches that they may be aware of to the General Manager or Chair of the F&A Committee, as applicable.
10. Imminent risks to personal health and safety, or the environment, must be promptly reported to the General Manager, respective immediate supervisor, and HR Department.



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11. The Chair of the F&A Committee or the General Manager, as the case may be, shall ensure that the appropriate investigations are conducted into reported breaches brought forward to them, and advise the F&A Committee of their findings and recommendations.
12. Breaches by the General Manager or F&A Committee members must be reported to Council. Council shall ensure that an appropriate investigation is conducted into any reported breaches brought forward to them involving the General Manager or F&A Committee members.
13. The identity of individuals who report a breach shall be protected from disclosure to the extent practicable in the circumstances.
14. Reports of breaches must be made in good faith, and individuals who report a breach in good faith shall be protected from reprisals.
15. Cowichan Tribes shall ensure that the welfare of the person(s) who report a breach is respected and properly managed.
16. Persons who are alleged to have committed a breach shall be treated fairly.
17. Alleged/actual breaches shall be fully investigated and resolved as promptly and efficiently as possible.
18. All investigations into reported breaches must be effectively planned, and follow the principles of natural justice, procedural fairness, and good internal investigations.
19. The HR Department and/or the HR Committee shall be consulted with respect to any breach of human resources related legislation, Cowichan Tribes' laws, policies or procedures, and shall assist in the review of the breach.
20. Cowichan Tribes shall impose the appropriate penalties on individuals who:
 - i) Commit a breach;
 - ii) Commit, or are involved in, acts of reprisal against a person who reports a breach;
 - iii) Expose a person who reports a breach;
 - iv) Fail to report a breach; and
 - v) Report breaches in bad faith.
21. The F&A Committee shall provide annual reports to Council on the effectiveness of Cowichan Tribes' in identifying, reporting, investigating and resolving breaches.
22. Cowichan Tribes must keep and retain proper records of all reported and known breaches, and the related investigations, outcomes, and any corrective/punitive actions taken, as per pertinent records management requirements.
23. All Cowichan Tribes' laws, policies and procedures respecting the reporting of breaches, code of conduct expectations, and conflict of interest, shall be made readily available to all persons to whom this Policy applies to.



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Procedures: Reporting Breaches

Roles and Responsibilities

24. Council's responsibilities include:
 - i) Ensuring reported breaches involving the General Manager or F&A Committee members are effectively investigated, addressed and resolved;
 - ii) Deciding how to resolve and/or remediate any breach, or incidence of reprisal, that was reported and confirmed to have taken place, including any related penalties; and
 - iii) Approving changes to Cowichan Tribes' laws, policies and procedures which will improve the reporting, investigation and resolving of breaches.
25. The responsibilities of the Chair, F&A Committee include:
 - i) Receiving, reviewing, and ensuring prompt investigations are conducted into reports of breaches brought forward to Chair, taking the necessary actions and reporting the findings to the F&A Committee, as soon as practicable; and
 - ii) Promptly reporting breaches by F&A Committee members, or a contravention or suspected contravention of the prohibition against reprisals, to Council.
26. The F&A Committee's responsibilities include:
 - i) Receiving, reviewing, and/or further investigating into reports of breaches brought forward to them, taking any necessary actions and reporting the findings to Council along with any recommendations, in a timely and effective manner;
 - ii) Promptly reporting breaches by F&A Committee members, or a contravention or suspected contravention of the prohibition against reprisals, to Council;
 - iii) Making recommendations to Council on how to address, resolve and/or remediate cases where a breach has been deemed to occur; and
 - iv) Reviewing Cowichan Tribes' laws, policies, procedures and practices regarding breaches, and recommending changes to Council that will help improve the reporting, investigating, resolving, and recording of breaches.
27. The General Manager's responsibilities include:
 - i) Ensuring all related Cowichan Tribes' laws, policies and procedures are accessible, communicated, and promoted to all persons whom they apply to/affect;
 - ii) Ensuring councillors, officers, managers, supervisors, employees, committee members, contractors, consultants, agents, students, volunteers and any other persons working for or on behalf of Cowichan Tribes, including the General Manager, sign an agreement that they acknowledge, understand, and agree to comply with this Policy and Procedures;
 - iii) Receiving, reviewing, and promptly investigating into reports of breaches brought forward, taking the necessary actions and reporting the findings to the F&A Committee along with any recommendations, in a timely manner; and
 - iv) Promptly reporting breaches by F&A Committee members, or a contravention or suspected contravention of the prohibition against reprisals, to Council.



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28. Individuals listed in section 27(ii) above are each responsible for:
- i) Reporting any breaches they may be aware of, as per this Policy and Procedures;
 - ii) Taking all reasonable steps to ensure that the identity of the person who makes a report of a breach is kept confidential to the extent practical, and that the person is not subject to reprisals for making the report in good faith;
 - iii) Ensuring that the person who is alleged/known to have committed the breach is treated in a fair and unbiased manner;
 - iv) Supporting and fostering an ethical environment within Cowichan Tribes; and
 - v) Ensuring that they and those under their authority comply with the *Act*, FNFMB Standards, the FAL, and Cowichan Tribes' laws, policies and procedures, regarding the reporting, investigating, resolving and recording of breaches.

General

29. Each person listed in section 27(ii) above shall be required to sign an agreement regarding the reporting of breaches to indicate that they have read, understood and accepted its contents before their employment or appointment begins.
30. The General Manager shall ensure that this Policy and Procedures are included in the terms of employment, contracts, and/or appointments, as applicable, for each person listed in section 27(ii) above.

Reporting Breaches

31. Subject to section 33 below, if any person has reason to believe that any of the following breaches took place, they may report them to the Chair, F&A Committee:
- i) An expenditure, liability or other transaction of Cowichan Tribes is not authorized by or under the FAL or another Cowichan Tribes' law;
 - ii) There has been a theft, misappropriation, financial misconduct, or other misuse, irregularity, or breach with respect to the funds, accounts, assets, liabilities or financial obligations of Cowichan Tribes;
 - iii) A provision of the FAL has been contravened;
 - iv) A person has failed to comply with the code of conduct and conflict of interest provisions of the FAL, or applicable Cowichan Tribes' policies and procedures;
 - v) There has been:
 - a) Questionable accounting practices,
 - b) Inadequate internal accounting controls,
 - c) The misleading or coercion of auditors,
 - d) Fraudulent or misleading financial information,
 - e) Instances of fraud, and
 - f) Material misrepresentation in disclosures made by or on behalf of Cowichan Tribes; or
 - vi) There has been another breach of applicable legislation, standards, or a Cowichan Tribes' law, policy or procedure.



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32. Subject to section 33 below:
 - i) If any councillor becomes aware of any circumstances described under section 31 above, they must report them to the Chair, F&A Committee;
 - ii) If an officer, manager, supervisor, employee, committee member, contractor, consultant, agent, or any other person working for or on behalf of Cowichan Tribes becomes aware of any circumstances described under section 31 above, they must report them to the General Manager or the Chair, F&A Committee; and
 - iii) Any report of a breach received by a person listed in section 27(ii) above from any source (internal or external), shall be immediately forwarded to the Chair, F&A Committee.
 33. Cases where the General Manager or a member of the F&A Committee is alleged or known to have committed a breach as per section 31 above must be reported to Council.

Human Resources related Breaches

34. Wherever a reported breach involves a matter related to human resources (i.e., involves alleged contravention of human resources related legislation or standard, or Cowichan Tribes' laws, policies and procedures respecting human resources), the Chair of the F&A Committee, the General Manager, or Council, as the case may be, shall consult the HR Department and/or the HR Committee, as appropriate.
35. The HR Department and/or the HR Committee, as applicable, shall support Cowichan Tribes in the investigation of human resources related breaches by promptly providing advice, assistance, and recommendations aimed at addressing, resolving, and preventing future occurrences of such breaches.

How to Report a Breach

36. Incidences of, or concerns about, a breach shall be reported as soon as possible after an individual becomes aware of the incidence or concern.
37. Wherever possible, disclosures of breaches shall be submitted in writing or via email. If preferred, a breach can be reported via a meeting or telephone call, or anonymously.
38. Breaches can be reported in the following ways, as applicable and appropriate:
 - i) By letter to: the Chair, Finance and Audit Committee, or the General Manager, at:
Cowichan Tribes
5760 Allenby Road
Duncan, BC V9L 5J1
 - ii) By email at: [chairfinanceandauditcommittee@cowichantribes.com],
or [generalmanager@cowichantribes.com];
 - iii) By fax at 250-748-1233;
 - iv) Via telephone at 250-748-3196; or
 - v) If necessary, in a person to person meeting.



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39. Any reporting of breaches by letter, email, or fax shall be clearly marked “**Confidential**”, and “**To the Attention of**” the Chair, F&A Committee or to the General Manager, as applicable.
 40. Reports, or concerns, about the breach shall include the relevant:
 - i) Background and history of the concern and the related situation, including reference to the relevant sections of the legislation, standard, or Cowichan Tribes’ laws, policies or procedures that were breached, or are about to be breached;
 - ii) Name(s) of the individual(s) alleged to have breached, or are about to breach;
 - iii) Time, dates and locations;
 - iv) Grounds for the concern about the situation, including any related risks; and
 - v) Any additional information deemed to be relevant to the report.
 41. All reporting of breaches shall be kept confidential to the extent practicable.

Response and Investigation regarding Reported Breaches

42. If a report is made to the General Manager or the Chair of the F&A Committee under this Policy and Procedures, the General Manager or the Chair, as the case may be, must ensure that a prompt investigation is conducted into the circumstances of that report and then report the findings to the F&A Committee as soon as practicable.
43. Upon the receipt of reported breach, the General Manager or Chair of the F&A Committee, as the case may be, shall:
 - i) Within ten (10) working days of a report of a breach being received, confirm in writing to the party who reported the breach:
 - a) Acknowledging that their report and concern has been received,
 - b) Indicating how Cowichan Tribes proposes to deal with the matter,
 - c) Advising them whether any initial enquiries were made,
 - d) Providing an estimate of how long it will take to provide a final response, and
 - e) Informing them whether further investigations will occur, and if not, why not;
 - ii) Ensure the identity of the person(s) making the report is kept confidential to the extent possible and persons who report in good faith are protected from reprisals;
 - iii) Include the report on a confidential written docket, summarizing in proper detail:
 - a) The nature of the report (i.e., specific allegations, names of persons involved),
 - b) The date of receipt of the report,
 - c) The current status of any investigation,
 - d) The report made to the F&A Committee, and
 - e) Any final resolution of the reported breach;
 - iv) When the reported incident is of significant risk (to the operations, employees, reputation, etc.), related to potential criminal acts, or of high financial value to Cowichan Tribes, the General Manager, Chair of the F&A Committee, or Council, as applicable, may retain external expertise to conduct the investigation;



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- vi) Decide upon the appropriate action to be taken when conducting the investigation and start the investigation as soon as possible;
 - vii) Within eight (8) weeks from the moment the report has been received, inform the party who reported the breach of the status of the investigation, and the steps that have been taken and will be taken to conclude the investigation;
 - viii) Report on the progress of investigations at each F&A Committee meeting; and
 - ix) Upon completion of the investigation, report to the F&A Committee on the conduct and results of the investigation, and recommend actions to be taken.
44. The initial investigation shall include the following:
- i) Conducting a preliminary assessment of the validity and credibility of the information provided and whether the complaint is trivial, frivolous or vexatious;
 - ii) Determining the seriousness and significance of the complaint for Cowichan Tribes and the complainant, and whether it indicates existence of systemic problems;
 - iii) Identifying critical issues that may require immediate attention, such as on-going concerns, urgent safety or security matters, or potentially criminal acts;
 - iv) Identifying any other subject matters that should be addressed;
 - v) Ascertaining possible sources of information that would provide sufficient evidence to prove or disprove the disclosure; and
 - vi) Noting the time elapsed between the event and the complaint.
45. If a matter related to a reported breach is referred to the HR Department or the HR Committee under section 34 above, the HR Department or the HR Committee, as the case may be, must promptly look into the matter and report back to the Chair of the F&A Committee or the General Manager, as applicable.
46. The F&A Committee shall actively monitor investigations discussed in section 42 above to ensure they are conducted properly in accordance with all applicable requirements, and may further investigate into any findings reported under that section.
47. The F&A Committee must make a report to Council regarding any circumstances reported to the Committee under section 42 above, as well as any recommendations.
48. If the reported breach concerns the General Manager or an F&A Committee member, Council shall ensure that a prompt investigation is conducted into the matter and may retain external expertise to assist in or conduct the investigation, as appropriate.

Determining Significance of a Breach

49. Individuals unsure about the significance of a breach (i.e., a breach of a procedure) are advised to contact the HR Department to clarify if a breach is significant and should be reported. The HR Department shall treat such matters with strict confidence.
50. Reported breaches of Cowichan Tribes' procedures shall be analyzed to assess their impact and to discern whether an investigation is required under this Policy and Procedures.



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51. If a breach involves an employee of the HR Department, persons who wish to ascertain if a breach is significant and should be reported may contact the General Manager, who shall treat such matters with strict confidence.

Investigation Planning and Conduct

52. Formal terms of reference shall be developed for each investigation which includes amongst other things the scope of the investigation, projected date/timeline for the completion of the investigation, and a preliminary list of witnesses to be interviewed.
53. The terms of reference for an investigation, as a minimum, shall ask:
- What is being alleged or reported?
 - Are there any imminent risks to individual health and safety or to the environment?
 - What are the possible findings or offences?
 - What are the facts of issue?
 - How is the investigation to be conducted? and
 - What human and financial resources are needed to conduct the investigation?
54. Principles of good internal investigations shall be followed, including ensuring that:
- Investigations are conducted in a timely manner;
 - Conclusions are objective;
 - Investigations are handled as per the rules of procedural fairness and natural justice;
 - Work is completed in a systematic, orderly and planned manner;
 - Those conducting the investigations are discrete;
 - Confidentiality is maintained wherever possible and protection of sensitive information is a key priority; and
 - Timely, corrective action as a result of an investigation is taken.
55. As part of an investigation into a breach, a refined plan shall be developed which elaborates on the preliminary assessment. This shall include identifying what other evidence or further witnesses are needed, and drafting the preliminary list of questions.
56. Regular reporting shall be built into the investigation plan, and any changes to the approved scope of the investigation must be pre-approved by the person or body responsible for conducting the investigation under this Policy and Procedures.
57. As much as possible, interviews shall be conducted in person and notes taken. Notes shall faithfully reflect testimony given, and be signed and dated by each witness. Any information prepared by the witness must be turned over to the investigation and shall become part of the record.
58. Rules of documentary evidence shall be clearly noted. It is important to authenticate information (electronic or paper), and to ensure that when possible, original copies of documents are made part of the investigation file.



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59. The person(s) who reported the breach must be kept apprised throughout the process without violating the principles of procedural fairness. They shall be made aware of the start and conclusion of the investigation, and be notified prior to any release of reports.
60. The investigation needs to be sensitive to the possible fear of reprisal on behalf of those who report breaches and to be aware of any statutory protection provided to them.

Principles of Natural Justice

61. The principles of natural justice and procedural fairness apply to investigations into reported breaches. The aim is to ensure that objectiveness is maintained throughout the process and that procedural fairness is adhered to, thereby protecting the rights of the individuals involved and helping enhance confidence in the process.
62. Issues that shall be considered include:
 - i) The person who is the subject of a reported breach is entitled to know the allegations made against them and given the right to respond. The identity of the person who made the allegation is not a part of natural justice, and must not be shared;
 - ii) If the investigator is contemplating making a report adverse to the interests of any person, that person must be given the opportunity to respond to the criticisms and to put forward further material that may influence the outcome of the report and that person's defense shall be fairly set out in the report;
 - iii) All relevant parties to a matter shall be heard and their submissions considered;
 - iv) Those investigating a reported breach shall not have a personal or direct interest in the matter being investigated;
 - v) All proceedings must be carried out fairly and without any types of bias; and
 - vi) The investigator must be impartial in assessing the credibility of the person(s) reporting the breach and any witnesses.

Dealing with Imminent Risks

63. Imminent risk deals with situations that require immediate attention as they could pose significant risk to personal health or safety, or a danger to the environment (i.e., gas or oil leak, bomb threats, or a health related outbreak such as meningitis or Norwalk, etc.).
64. Individuals listed in section 27(ii) above who come across matters that pose an imminent risk must promptly disclose those matters risks directly to the General Manager, their immediate supervisor, and the HR Department.
65. The General Manager shall promptly, upon the receipt of a report of an imminent risk:
 - i) Look into the matter for the purposes of confirming the report, as appropriate;
 - ii) If required, liaise with the proper law enforcement/public health authorities; and
 - iii) Upon the advice of the proper authorities, communicate the imminent risk and related information to persons listed in section 27(ii) above, as well as to Cowichan Tribes' members and clients, and the public as necessary.



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Protection of Parties

66. All reasonable steps must be taken by Council, the F&A Committee, General Manager, and other officers, employees, and persons that are privy, to ensure that the identity of the person who makes a report under sections 31 to 33 above is kept confidential to the extent practicable in all circumstances.
67. Person(s) making a report of a breach must:
 - i) Disclose the information in good faith;
 - ii) Believe it to be substantially true;
 - iii) Not act maliciously or make false allegations; and
 - iv) Not seek any personal gain.
68. A person who reports a breach in good faith must not be subjected to any form of reprisal by Cowichan Tribes or by any other person as a result of making that report.
69. The General Manager and the Chair, F&A Committee must take all necessary steps to ensure that the above section is not contravened and must report any contravention or suspected contravention to Council.
70. Cowichan Tribes shall take all reasonable steps to ensure that a person against whom a report has been made is treated in a fair and unbiased manner by Cowichan Tribes.
71. Where a preliminary investigation into a report of a breach indicates a possible finding of misconduct, the person against whom the report has been made shall be given an appropriate, fair and unbiased opportunity to respond to the allegation(s).

Managing the Well-being and Interests of those who Report Breaches

72. Cowichan Tribes shall provide reasonable support to a person who reports a breach in good faith to minimize difficulties they may experience as a result of making that report.
73. To help ensure a successful program for reporting of breaches, Cowichan Tribes must:
 - i) Ensure confidentiality is maintained;
 - ii) Maintain regular communication with those who report a breach;
 - iii) Ensure those who report a breach are aware of any Employee Assistance Programs that provide additional support avenues; and
 - iv) Manage the expectations of the person(s) reporting the breach. This needs to be undertaken separately from those who assess and investigate the reported breach.
74. If required based on the substance of a reported breach, Cowichan Tribes shall assign a HR Advisor to individual(s) who report a breach to provide them with support and assist in managing their welfare.



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Penalties for Committing a Breach

75. After considering the final report of the results of an investigation, the F&A Committee shall recommend a course of action to Council. Council shall consider the related recommendation(s) of the F&A Committee and make a decision to resolve the issue soon as practical.
76. Person(s) deemed to have committed a breach shall be subject to remedial actions commensurate with the severity of the breach, including reprimands, leave without pay, revocation of appointment, loss of opportunities, demotion, termination, recovery of funds, court action, or other remediation as determined by Council, in accordance with the FAL and applicable Cowichan Tribes' policies and procedures.
77. Council shall consider the recommendations of the F&A Committee when determining the form of remedial action for those who commit a breach, and shall initiate the appropriate remedial actions as soon as practical thereafter.
78. The RCMP must be contacted in a timely manner if activities of a criminal nature are identified, and a full report of the criminal activities shall be made to the police.
79. Cowichan Tribes shall monitor and calculate the costs, expended or forfeited, associated with or resulting from every known breach, and shall recover these costs from the person(s) who is/are deemed to have committed the breach.

Penalties for Reprisal Against Persons who Report a Breach

80. Any reprisal against persons who report a breach in good faith shall not be tolerated. Any person(s) listed in section 27(ii) above that engages in an act of reprisal shall be subject to disciplinary action based on the nature and severity of the reprisal, including: loss of employment and/or promotional opportunities; demotion; or termination of their employment, appointment or term, as appropriate.

Penalties for Exposing the Identity of a Person who Reports a Breach

81. The identity of the person reporting a breach must not be disclosed or shared in a manner that contravenes this Policy and Procedures. The identity may only be disclosed for the purposes of an investigation into the reported breach, as per these Procedures.
82. Individuals listed in section 27(ii) above who inappropriately expose the identity of a person who has reported a breach may be subject to disciplinary measures based on their reasoning and intentions for disclosing the identity, and the impact (or potential impact) of the disclosure on the person who reported the breach.

Penalties for Failing to Report a Breach

83. Any person(s) listed in section 27(ii) above who is aware of breach and doesn't disclose it as required by this Policy and Procedures, may be subject to disciplinary action depending on the severity of the breach they failed to report.



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Reports of a Breach Made in Bad Faith

84. No action shall be taken against a person(s) in cases where they make a report of a breach in good faith, but the breach is not confirmed by the related investigation.
85. However, if a person(s) makes a report of a breach that contravenes section 67 above and is deemed to be in bad faith, malicious or simply to cause anger, harass, irritate or distress, the person(s) making the report may be subject to disciplinary action, including dismissal, based on the circumstances.
86. The following must be strictly avoided when reporting a breach, or when providing information relating to an alleged/actual breach, to avoid reporting in bad faith:
 - i) Withholding information or making a false statement, or counseling or directing a person to withhold information or provide a false statement;
 - ii) Obstructing, or counseling another person to obstruct, any individual involved with the disclosure of breach process from performing a duty or function of, or as required by, this Policy and Procedures; and
 - iii) Destroying, falsifying, or concealing any document or thing that is likely to be relevant to an investigation under this Policy and Procedures, or counseling others to do so.

Anonymous Reports of a Breach

87. Any anonymous report of a breach shall be reviewed by the General Manager or Chair, F&A Committee, as applicable, to determine whether the report is genuine and valid.
88. When determining whether an anonymous report of a breach is genuine, the following factors shall be included in the consideration:
 - i) Seriousness and credibility of the issues and concerns raised;
 - ii) Any other similar corroborating reports; and
 - iii) The likelihood of confirming the allegation from reliable sources.
89. Anonymous reports of a breach that are determined to be valid based on the initial review shall be formally investigated as per this Policy and Procedures.

Annual Reporting to Council

90. Annually, the F&A Committee shall report to Council on the effectiveness of Cowichan Tribes' laws, policies and procedures established with respect to the reporting of breaches, and code of conduct expectations, and provide Council with recommendations on how to improve their effectiveness.
91. Statistics regarding the number of cases reported, investigated, resolved and outstanding (for breaches and reprisals) shall be included in the report discussed in the above section, as well as any proposed changes to Cowichan Tribes' laws, policies or procedures relating to the reporting of breaches and code of conduct.



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Communication and Availability of this Policy and Procedures

92. This Policy and Procedures, and other respective Cowichan Tribes' laws, policies, and procedures discussed in section 90 above, subject to their approval, shall be communicated and made readily available to, accessible by, and included in the job descriptions, contracts, or appointments of, all persons listed in section 27(ii) above.

Recording, Maintaining and Safeguarding of Reported Breaches

93. The General Manager, F&A Committee, and Council shall ensure that proper records are made respecting the reporting of breaches, and that all related records and documents are retained in a confidential and secure manner, as per the FAL and Cowichan Tribes' Records and Information Management Policy and Procedures, and Financial Records Management Policy and Procedures, including records regarding:
- i) All reported breaches, and the responses to all breaches;
 - ii) The investigation into breaches, including imminent risks, and any related reports;
 - iii) The reasons for why an investigation into a reported breach was not carried out;
 - iv) Any remedial action(s) taken by Council against those who are deemed to have breached a Cowichan Tribes' law, policy or procedure;
 - v) Cases of reprisal against or unfair treatment of the person who reports a breach, or is alleged to have committed a breach, and any remediation measures taken by Council to deal with such incidences; and
 - vi) The annual reporting to Council on Cowichan Tribes' effectiveness with respect to the reporting, investigating, resolving of breaches.

Related Cowichan Tribes' Policies

- Code of Conduct Policy and Procedures;
- Financial Management System Improvement Policy and Procedures;
- Financial Records Management Policy and Procedures;
- Records and Information Management Policy and Procedures;