

# Imperial Valley Regional Occupational Program

## Fraud, Waste, Abuse or Criminal Activity Incident Reporting

### **GENERAL:**

The Imperial Valley Regional Occupational Program (IVROP) Governing Board recognizes that prudent financial decisions are crucial to IVROP's ability to provide high-quality programs. The Board expects sound fiscal management from the administration. The Superintendent or designee shall ensure that IVROP's accounting system provides ongoing internal controls. In order to safeguard IVROP funds from all funding sources, prompt and appropriate corrective action are necessary when evidence of fraud, waste, abuse or other criminal activity are discovered or suspected.

### **IDENTIFICATION OF FRAUD, ABUSE AND OTHER CRIMINAL ACTIVITY**

IVROP employees have the responsibility to report any suspected or proven fraud, abuse, or other criminal activity committed by staff, contractors or program participants. Knowledge or suspicion of any these violations must be reported immediately to the Superintendent or Personnel/Fiscal Manager.

Contractors, program participants, informants, independent auditors, local law enforcement agencies, the general public or any other individual who has knowledge or suspicion of any of these violations may also follow these guidelines.

Reportable issues include but are not limited to:

- **Fraud** - any deceitful act or omission, or willful device used with the intent to obtain some unjust advantage for one party, or to cause an inconvenience or loss to another party. Types of fraud include embezzlement, forgery, theft, solicitation and receipt of bribes (kickbacks), and falsification of records and claims regarding trainees (e.g., knowingly enrolling ineligible participants).
- **Misapplication of Funds** - any use of funds, assets, or property not authorized or provided for in the grant or contract. This category includes, but is not limited to, nepotism, political patronage, use of participants for political activity, intentional services to ineligible enrollees, conflict of interest, failure to report income derived from funds, violation of contract provisions, maintenance of effort violations, and the use of funds for other purposes.
- **Gross Mismanagement** - actions or situations arising out of management ineptitude or oversight, which lead to major violation of contract provisions and/or which severely hamper accomplishment of program goals. These include situations, which lead to waste of government resources and put into serious jeopardy future support for a particular project. This category includes, but is not limited to, unauditible records, unsupported costs, highly inaccurate fiscal and/or program reports, payroll discrepancies, payroll deductions not paid to the Internal Revenue Service or the State of California, and the lack of internal control procedures.
- **Employee/Participant Misconduct** - actions occurring during or outside work hours, that reflect negatively on the program or its purpose, and may include, but are not limited to, conflict of interest involving outside employment, business and professional activities, and the receipt of giving of gifts, fees, entertainment, and favors; misuse of IVROP property; misuse of official information; and other activities that might adversely affect the confidence of the public regarding the integrity of government.
- **Standard of Conduct Violations** - violations of terms and conditions stipulated in the any agreement or contract.

### **NOTIFICATION:**

Individuals detecting the presence or appearance of fraud, abuse, or other criminal activity must immediately notify the Superintendent or Personnel/Fiscal Manager. The individual must obtain sufficient information to provide a clear, concise report of each incident. Reports must include a

statement of all facts, known at the time, as well as any known or estimated loss of funds resulting from the incident. The submission of an incident report should not be delayed even if all facts are not readily available. Any facts subsequently developed are to be forwarded in a supplemental incident report. Reports may be submitted using the attached "Incident Report" form or in memo format containing this same information. Notify:

Mary N. Camacho  
Superintendent  
Phone (760) 482-2644  
Fax (760) 482-2750  
E-mail [mcamacho@ivrop.org](mailto:mcamacho@ivrop.org)

Cecilia Duron  
Personnel/Fiscal Manager  
Phone (760) 482-2611  
Fax (760) 482-2750  
E-mail [cduron@ivrop.org](mailto:cduron@ivrop.org)

### **REPORTING:**

The Superintendent or Personnel/Fiscal Manager will safeguard all funds in question by taking prompt and appropriate corrective action and any action it deems appropriate to prevent further financial loss, other damage or recovery of funds or property, including contacting appropriate law enforcement agencies and affected agencies.

The Superintendent or Personnel/Fiscal Manager shall prepare and submit a written incident report within one workday of detection or discovery of information alleging fraud, abuse, or other criminal activity.

### **REPORTING - WIA FUNDED INCIDENTS:**

For incidents involving WIA funds, the Superintendent or Personnel/Fiscal Manager will submit the report on the attached "Incident Report" form to the EDD Compliance Review Division (CRV) and Office of Inspector General (OIG):

Attention: Compliance Resolution Unit  
Compliance Review Division, MIC 22M  
Employment Development Department  
P.O. Box 826880  
Sacramento, CA 94280-0001

And to:

Office of Inspector General  
United States Department of Labor  
200 Constitution Avenue, N.W., Room S-5506  
Washington, D.C. 20210  
Web site: [www.oig.dol.gov/hotnet1.htm](http://www.oig.dol.gov/hotnet1.htm)  
Fax: (202) 673-5210

Allegations considered to be of an emergency nature may be reported by telephone to CRD -Supervisor at (916) 653-3270 and by calling the OIG Hot Line at (800)347-3756 and followed immediately thereafter by a written incident report