

SACRAMENTO RIVER SETTLEMENT CONTRACTORS WHISTLEBLOWER POLICY AND PROCEDURES

Article I General

Sacramento River Settlement Contractors, a California mutual benefit corporation (“**Corporation**”), is committed to lawful and ethical behavior in all of its activities and requires directors, officers, members, employees, consultants, contractors, representatives, volunteers and agents to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The objectives of the Corporation’s Whistleblower Policy are to establish policies and procedures to:

- Prevent or detect and correct improper activities;
- Encourage each Corporation director, officer, member, staff person, employee, consultant, contractor, representative, volunteer and agent (“**Reporting Individual**”) to report to the Corporation what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by the Corporation;
- Ensure the receipt, documentation, retention of records, and resolution of reports received under this policy; and
- Protect Reporting Individuals from retaliatory action.

Article II Reporting Responsibility

Each Reporting Individual has an obligation to report to the Corporation what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by the Corporation, its officers, directors, members, staff persons, employees, consultants, contractors, volunteers or other representatives. Reporters must also notify the Corporation if an action needs to be taken in order for the Corporation to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- Providing false or misleading information on the Corporation’s financial documents, grant reports, tax returns or other public documents;
- Providing false information to or withholding material information from the Corporation’s auditors, accountants, lawyers, or other representatives responsible for ensuring Corporation compliance with fiscal and legal responsibilities;
- Embezzlement, private benefit, or misappropriation of funds;
- Material violation of Corporation policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- Discrimination based on race, gender, sexual orientation, ethnicity, or disability; and
- Facilitation or concealing any of the above or similar actions.

Article III Reporting Concerns

A. Employees and Staff

Whenever possible, staff persons (which include employees and contract staff) should seek to resolve concerns by reporting issues directly to his/her manager or to the next level of management (including officers and directors) as needed until matters are satisfactorily resolved. However, if for any reason a staff person is not comfortable speaking to a manager or to the next level of management or does not believe the issue is being properly addressed, the staff person may contact the general counsel. If a staff person does not believe that these channels of communication can or should be used to express his/her concerns, a staff person may contact any member of the Board of Directors. Whenever practical, reports should be in writing.

B. Directors, Officers, Members, Volunteers and Others

Directors, officers, members, volunteers and others may submit concerns to the Chairman of the Board. If not comfortable reporting to the Chairman of the Board or if he/she does not believe the issue is being properly addressed, then he/she may report directly to the general counsel.

Contact information for the Chairman of the Board or the general counsel may be obtained from the Corporation's roster or by calling Sacramento River Settlement Contractor's at (530) 934-8881.

Concerns may be submitted anonymously. Because it is impossible to seek additional information from a Reporting Individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

C. Handling of Reported Violations

The Corporation will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the Chairman of the Board of the Corporation to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. The Corporation will issue a full report of all matters raised under this policy to the Board of Directors. The Board may conduct a further investigation upon receiving the report from the Chairman of the Board.

For matters reported directly to the Chairman of the Board or the Board of Directors, the Board shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known and conduct an investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action is necessary.

D. Authority of Board of Directors

The Board shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the Board reasonably believes is necessary to conduct a full and complete investigation of the allegations.

E. No Retaliation

This Whistleblower Policy is intended to encourage and enable Reporting Individuals to raise serious concerns within the Corporation for investigation and appropriate action. With this goal in mind, no Reporting Individual who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of a staff person, adverse employment consequences as a result of such report. Moreover, a volunteer (including directors and officers) or staff person who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

F. Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment or membership. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

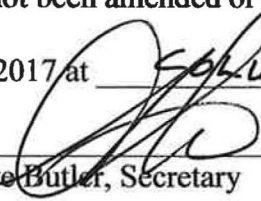
G. Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, the Corporation cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by Corporation staff, directors, officers, members or others involved with the investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to Corporation staff persons, volunteers and members, may result in discipline, up to and including termination of employment, position or membership. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting Secretary of Sacramento River Settlement Contractors, a California mutual benefit corporation, that the above Whistleblower Policy and Procedures are an official policy of this corporation as adopted by the Board of Directors on 2/21, 2017, and that they have not been amended or modified since that date.

Executed on the 2nd day of feb., 2017 at SOLUSA, California.



Steve Butler, Secretary