

FRAUD AND IRREGULARITIES

This document is the parent policy for any College procedures. Questions regarding this policy are to be directed to the identified Policy Owner.

Category:	B. Administration
Policy Number:	B03
Approval Date:	June 24, 2019
Effective Date:	June 24, 2019
Policy Owner:	Chief Financial Officer

Objective:	The College shall safeguard its assets, resources, employees, and students by detecting and preventing fraud in all its forms, and will respond to and investigate all misappropriations, irregularities, and inappropriate conduct reported.
Policy:	<p>The College will establish and adhere to an effective and consistent protocol for responding to allegations of fraud or irregularities and ensure appropriate College staff are aware of what types of improprieties should be reported.</p> <p>All employees are to act with integrity in all College dealings. Employees are to ensure that their conduct does not conflict between their duties of employment and their personal gain.</p> <p>All employees shall adhere to the College's regulations and procedures and policies, including compliance to legal requirements.</p>
Definitions:	<p>An act or action of fraud is defined as a deliberate or unlawful deception, misrepresentation, misappropriation, or concealment of facts to secure advantage, personal gain, or cause of loss to another. Personal gain may be directly gained or indirectly when such action benefits relatives or friends of an individual.</p> <p>An act of fraud or inappropriate conduct may include an individual unlawfully obtaining money or other property belonging to the College. It may include but is not limited to theft, forgery, or falsification of records.</p> <p>An action considered irregular is defined as an activity that is contrary to College policies, regulations or procedures, federal or provincial laws or activities, unethical in nature or not conforming to generally accepted business practices. Suspicion of fraud (without knowing if fraud has factually been committed) is also an irregularity.</p> <p>Although employees are not required to assess whether or not an act of fraud has occurred, all employees are required to report irregular activities or acts of wrongdoing to allow the College to investigate further. Failure to report such activities could result in disciplinary action.</p>

All employees shall provide information where they honestly believe an irregular or wrongful activity has occurred and shall provide information in good faith and without malice.

Employees suspected of irregular or wrongful activities shall maintain the rights, privileges, and protections afforded them through applicable policies, agreements, or legislation. Information will be handled confidentially.

The College will ensure employees reporting an irregularity are not disadvantaged by doing so.

The College will safeguard the informant to ensure their protection, provided they are acting in good faith and without malice. Information will be handled confidentially subject to the College's obligations under Freedom of Information and Protection of Privacy legislation.

Attached to this policy is an appendix containing examples of what may constitute an irregular activity. This list is not exhaustive and is only intended to provide a general understanding of the scope of irregular activities.

Related Information:

B01 Code Of Conduct

Related Procedures:

B03 Fraud and Irregularities Procedure

Review Period:

3 years

Revision History:

New: 2009
Revised: 2019