



# Policy: Fraud Management (Whistleblower)

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## 1.0 Policy Statement

- 1.1 The Superior North Catholic District School Board commits to efficient operations with concern for employee safety and well-being.
- 1.2 The purpose of this policy is to set out the process to be followed for the identification, investigation, escalation and reporting of fraud at the Superior North Catholic District School Board ("the Board").

## 2.0 Application and Scope

- 2.1 This policy applies to all Trustees, and employees of the Board. It may also apply to persons or organizations external to the Board who perpetrate fraud against it. It will be applied by incorporating the principles of equity and inclusivity without any discriminatory or harassing behaviour.

## 3.0 Principles

- 3.1 Fraud and the material misstatement of financial information can have a significant adverse effect on the Board's public image, reputation and its ability to achieve its strategic objectives.
- 3.2 The policy is intended as a means to increase awareness of key fraud indicators, the different types of fraud and fraud schemes that may exist and the roles/responsibilities of all staff in fraud prevention, deterrence and detection.
- 3.3 The Board is committed to protecting its revenue, property, proprietary information and other assets. The Board will not tolerate any misuse or misappropriation of those assets.
- 3.4 The Board will make every reasonable effort to protect itself against fraud, and will establish and maintain a system of internal control to ensure, to the fullest extent possible, the prevention and detection of fraud.
- 3.5 The Board will provide the necessary information and training to ensure that all staff are familiar with the types of improprieties that might occur within the workplace, and be alert for any indications of such conduct.
- 3.6 Provided there are reasonable grounds, the Director of Education, or Associate Director along with a Superintendent, shall investigate any and all incidents of suspected or alleged acts of fraud. An objective and impartial investigation will be conducted regardless of the position, title, length of service, or relationship with the Board, of anyone who becomes the subject of such investigation.
- 3.7 If the Director is the perpetrator of suspected fraud, the Chair of the Board, with consultation with the Board of Trustees, will be responsible for an objective and impartial investigation.
- 3.8 When a fraud is substantiated by the investigation, appropriate disciplinary action shall be taken, up to and including dismissal.
- 3.9 In the event that fraud is found to have occurred, the Board shall make every reasonable effort to seek restitution and obtain recovery of any and all losses from the offender(s), or other appropriate sources, including the Board's insurers.
- 3.10 In the event of criminal misconduct, the police shall be notified, as appropriate.

## 4.0 Requirements

- 4.1 Any act of fraud that is detected or suspected must be reported immediately as per AP-F 402 and investigated in accordance with this policy, as expeditiously as possible.
- 4.2 Teachers must follow section 18 of the Teaching Profession Act, which states a teacher shall “on making an adverse report on another member, furnish him with a written statement of the report at the earliest possible time and not later than three days after making the report”. Professionalism would encourage other employees to act similarly.
- 4.3 Responsibility for ensuring all reported allegations of fraud are investigated rests with the Director of Education or Associate Director along with a Superintendent.
- 4.4 Responsibility for allegations of fraud with the Director of Education rests with the Chair of the Board (to be shared with the Board of Trustees).
- 4.5 Investigation of suspected or alleged acts of fraud shall be managed with appropriate Board staff, limiting the number of staff members involved in the investigation to the fullest extent possible.
- 4.6 All participants in a fraud investigation shall keep the details and results of the investigation confidential, and shall not discuss the matter with anyone other than those involved in the investigation.
- 4.7 Employees are expected to fully cooperate with management and any others involved in the investigation and make all reasonable efforts to be available to assist during the course of the investigation. This policy prohibits reprisals against individuals acting in good faith, who report incidents of suspected fraud, or who act as witnesses in any subsequent investigation. The Board shall make every effort to ensure that an individual who in good faith reports under this policy, is protected from harassment, retaliation or adverse employment consequence. Anyone who retaliates against someone who has reported in good faith is subject to discipline, up to and including dismissal.
- 4.8 In making a report, an individual must be acting in good faith with reasonable grounds for believing that there is a breach of a code of conduct, questionable financial practices, or fraudulent or illegal act. An individual who makes an unsubstantiated report, which is knowingly false or made with vexatious or malicious intent, will be subject to discipline, up to and including dismissal.

## References

- AP-F 402 Fraud Management (Whistleblower)

## Approval and Review Dates

Prior Date Approved: April 13, 2015

Revised Date Approved: April 9, 2018

Review Prior To: April, 2023

Reviewed by: Policy Committee, Administrative Council