



## Administrative Procedures Memorandum

**#: APB006**

### **Fraud and Accountability Management**

**Date of Issue:** April 2013  
**Reviewed/Revised:** April 2015, March 2017  
**Memo To:** All Staff  
**From:** Director of Education

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#### **PURPOSE:**

The Waterloo Catholic District School Board (“W.C.D.S.B.” or “the Board”) is committed to an organizational culture that operates with integrity and promotes responsibility, ethical behaviour, excellence, and accountability with respect to all decisions and practices. This memorandum will serve as a guide to employees, citizens, and other parties on reporting any suspicious Board activity.

#### **REFERENCES:**

- The Criminal Code of Canada (RS., 1985, c. C-46)
- The Education Act
- Board Policy II 007 Board Members’ Code of Conduct
- Executive Limitation IV Asset Protection
- APC017 Code of Conduct
- APS008 Conflict of Interest
- APS043 Conflict of Interest, Nepotism and Cronyism Hiring/Supervision
- APS024 Employee Workplace Harassment and Discrimination Prevention
- W.C.D.S.B. Professional Standards of Ethics
- Broader Public Sector (B.P.S.) Procurement and Expense Directives

#### **FORMS:**

- N/A

## REPORTS:

- N/A

## APPENDICES:

- Appendix A: Frequently Asked Questions

## COMMENTS AND GUIDELINES:

### Definitions

1. **Wrongdoing:** For the purposes of this administrative procedure, “wrongdoing” is used to refer collectively to illegal or inappropriate conduct. Wrongdoing includes but is not limited to:
  - Fraud as defined in the Criminal Code of Canada (s. 380 (1))
  - Misappropriation of funds, supplies, resources, or other assets
  - Irregular and/or improper accounting, internal controls, or auditing practices or conduct
  - Conflicts of interest (personal or otherwise) influencing the objectives and decision-making of one’s duties
  - An actual or suspected violation or contravention of any federal or provincial law, regulation, W.C.D.S.B. policies or administrative procedures
  - Conduct or practices that present a danger to the health, safety, or well-being of the W.C.D.S.B.’s students, employees, or other parties, where applicable
  - Unprofessional conduct or conduct that contradicts W.C.D.S.B.’s Professional Standards of Ethics

The above list is not exhaustive but is intended to provide guidance to individuals as to the kind of conduct which constitutes wrongdoing under this administrative procedure. Employees who are in doubt as to the whether a concern is an improper activity should attempt to contact their immediate supervisor or the Internal Audit Officer prior to reporting any wrongdoing. Other stakeholders are encouraged to report any perceived wrongdoings to the W.C.D.S.B. Fraud and Accountability Line.

2. **Conflicts of Interest:** Arise when a person is influenced by private or personal considerations when doing his or her job. Thus, decisions are made for the wrong reasons. Perceived conflicts of interest, even when the right decisions are being made, can be as damaging to the reputation of the Board and the individuals involved, as an actual conflict of interest.
3. **Complainant:** Any person (employee, citizen, or other party) who reports his or her complaint or concerns of questionable or illicit activity in an attempt to have the activity brought to an end.
4. **Good Faith:** Is evident when a report is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.

5. **W.C.D.S.B. Fraud and Accountability Line:** an independent third party hotline service that allows concerned individuals to anonymously report issues and concerns in a secure, multi-lingual, 24 hour/365 days a year manner via telephone or through the web.

## **General Administrative Statements**

This administrative procedure applies to all employees and other parties to the W.C.D.S.B., insofar as they are providing services to the W.C.D.S.B.

The W.C.D.S.B. is committed to providing an environment in which students can learn and develop to their full potential with the assurance that all parties engage in ethical practices at all times.

Individuals who have concerns with respect to alleged breaches of a collective bargaining agreement, concerns with respect to a child's education, or harassment situations should follow the existing procedures and protocols to report these types of circumstances.

Reporting wrongdoing assists the Board in maintaining public confidence in the services it provides to all stakeholders of the W.C.D.S.B. community.

## **Identification**

All employees and other parties of the W.C.D.S.B. have the responsibility to report immediately any actual or suspected wrongdoing that has occurred, is occurring, or is likely to occur in accordance with this administrative procedure.

Employees who believe they have witnessed or have knowledge of a wrongdoing are encouraged to speak directly with the Chair of the Board, their immediate supervisor, Executive Officer of Human Resource Services, Senior Management, or the Internal Audit Officer.

If a complainant cannot address the issue directly with an appropriate Board employee, he or she should access the W.C.D.S.B. Fraud and Accountability Line to file a statement. Other stakeholders are encouraged to report any perceived wrongdoings directly to the W.C.D.S.B. Fraud and Accountability Line.

## **Confidentiality**

All reported complaints will be treated as confidential, whether received anonymously or otherwise. In cases where the complainant has chosen to leave his or her name and contact details, the identity of the complainant will not be implicated or divulged to anyone unless his or her express permission has been obtained to do so except under circumstances where disclosure is required by law. When wrongdoings are reported to the Waterloo Region Police Services ("W.R.P.S."), taken through an arbitration process, or court proceedings, these circumstances may require disclosure of the identity of the complainant.

## **Incident Reporting**

All reports received by the independent third party are summarized into an official incident report and sent directly to the Internal Audit Officer and to the Regional Internal Audit Manager (dual reporting) via secure email. Dual reporting ensures that a full, confidential investigation may continue should either of the Internal Audit Officer or Regional Internal Audit Manager have a direct conflict of interest in the matter being reported, or where the Internal Audit Officer is unavailable for urgent matters. The Internal Audit Officer is the primary investigator for all reports, however where either of the above situations exists, the investigation will be deferred to the Regional Internal Audit Manager.

All investigators are bound by the confidentiality requirements as set out in this AP memo.

## **Investigation**

If the Internal Audit Officer determines that the reported wrongdoing merits further attention, he will open a file and commence an investigation. If it is determined that the reported wrongdoing applies to another administrative procedure or process (i.e. employee performance), it will be referred to the appropriate process. All disclosures will be discretely investigated by the Internal Audit Officer, or where applicable, the Regional Internal Audit Manager who has the discretion to perform the investigation himself or designate an independent member of the Regional Internal Audit Team.

Investigations will be conducted in a timely manner. The timeframe in which investigations are completed will vary depending on the complexity of the issues raised and/or the need to interview witnesses. All individuals, named or interviewed in the course of the investigation are required to keep information regarding the investigation strictly confidential. Any individual who does not keep information strictly confidential in accordance with the provisions of this administrative procedure shall be found in breach of this administrative procedure and may be subject to disciplinary measures.

It is expected that all stakeholders will cooperate with the investigator and not obstruct or impede any investigation.

## **Communications and Reporting**

At the conclusion of any investigation, the investigator will document and prepare a confidential report on the reported incident, investigative procedures, findings, and results of the investigation.

The Internal Audit Officer or where applicable, the Regional Internal Audit Manager will report regularly to the Board's Audit Committee on the investigations carried out, and any actions taken.

## **False and Malicious Allegations**

It is expected that employees and other parties will make reports of wrongdoing in good faith. It is important to realize W.C.D.S.B. will take any reported wrongdoing by stakeholders which prove to

have been made frivolously, maliciously, or knowingly false very seriously. W.C.D.S.B. will regard the making of any deliberately frivolous, malicious, or false allegations by any employee of the Board as a serious offence and may impose disciplinary measures as it deems appropriate.

## **Safe Disclosure: Prevention of Retaliation, Discrimination, and Harassment**

W.C.D.S.B. will not tolerate any type of retaliation, discrimination, adverse consequences or harassment for making a good-faith report in accordance with this administrative procedure or those seeking guidance on how to handle a potential wrongdoing, or assisting with the investigation of a reported wrongdoing.

## **Breaches of this Administrative Procedure**

Any violations of this Administrative Procedure may result in discipline, up to and including, termination of employment.

## **Third Party Contact Information**

Suspected or actual wrongdoings can be reported confidentially at any time through the W.C.D.S.B. Fraud and Accountability Line by accessing the following:

Toll Free: 1-888-611-1788

Online: [W.C.D.S.B. Fraud and Accountability Line](#)

Login ID: wcdsb

Both are available 24 hours a day, seven days a week.