



AP 544 – FRAUD PREVENTION AND REPORTING

BACKGROUND

Saskatoon Public Schools requires that employees observe high standards of business and personal ethics in the conduct of his/her duties and responsibilities. Employees must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This administrative procedure is intended to encourage and enable employees to raise serious concerns about fraud occurrences at Saskatoon Public Schools.

DEFINITIONS

Fraud An intentional deception for the purpose of personal gain. This deception will usually result in injury or loss to Saskatoon Public Schools. (Examples would include but are not limited to: theft of funds, supplies or other assets, bribery.)

PROCEDURES

1. Employees should be aware of fraud risks within their area of responsibility. The budget and audit manager can be contacted if you need assistance identifying potential fraud risks and the management of the risks.
2. If there is an incidence of fraud, report the incident to a manager, principal, superintendent, chief financial officer, deputy director or director. All suspicions of fraud are then reported (either in writing or verbally) to the budget and audit manager and the superintendent of human resources.
3. In extreme circumstances, the incident can be reported to the chair of the Saskatoon Public School Board (School Board). Administration will investigate the reported incident. The contact information is available on the website of Saskatoon Public Schools.

The chair of the School Board will only disclose the name of the employee or position of the complainant in the following conditions:

- 3.1. the employee provides written consent;
 - 3.2. the chair is required ethically or legally to reveal the identity; or,
 - 3.3. an investigation reveals that the employee has not acted in good faith in reporting the fraud.
4. Any employee who suspects dishonest or fraudulent activity should not attempt to:
 - 4.1. personally conduct investigations or interviews/interrogations related to any suspected fraudulent activities
 - 4.2. contact the suspected individual in an effort to determine facts or demand retribution; or,
 - 4.3. contact the authorities to report the suspected dishonest or fraudulent activity.
 5. All suspected frauds that are reported under this policy will be investigated. If this investigation substantiates that fraudulent activities have occurred, reports will be prepared and issued by the budget and audit manager directly to the Trustees of the School Board.



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All parties contacted as part of the investigation will be provided with the opportunity to have appropriate representation at any interview they are asked to attend.

6. Complaints that are made maliciously or not in good faith will result in disciplinary action against the complainant and will be documented in the personnel file of the complainant. Discipline will also occur in the event of interference with the process, retaliation against anyone who participates in the process or breach of confidentiality.

Reference:

Date Last Revised: February 24, 2014