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## Fraud and Financial Irregularity Policy

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<b>Policy Sponsor:</b>	Vice President, Finance & Administration
<b>Policy Contact:</b>	Director, Strategic Initiatives
<b>Policy Number:</b>	N/A
<b>Effective Date:</b>	January 22, 2015
<b>Approval Group:</b>	Governors of Athabasca University
<b>Approval Date:</b>	January 22, 2015
<b>Review Date:</b>	to be reviewed biennially.
<b>Procedure:</b>	<a href="#">Fraud and Financial Irregularity Procedure</a>

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### Purpose

Athabasca University (the University) is committed to protect the organization, its operations, its employees, and its assets from the consequences of Fraud and Financial Irregularity. The purpose of this policy is to:

- uphold the Athabasca University's fiduciary responsibility as a public institution;
- clearly state Athabasca University's position with respect to Fraud or Financial Irregularity, including that committed for the benefit of the University;
- impose a duty on Athabasca University employees to report any suspicion of Fraud or Financial Irregularity;
- impose a duty on managers and Senior Officers to detect and protect the University from Fraud or Financial Irregularity;
- protect those who report suspected cases of Fraud or Financial Irregularity;
- ensure a consistent, prompt response to reports of suspected Fraud or Financial Irregularity;
- outline the filing and reporting requirements; and
- outline consequences for fraudulent activity.

Academic dishonesty will continue to be handled according to the [Student Academic Misconduct Policy](#).



Fraud on the part of students will be handled according to the [Non-Academic Misconduct Policy](#).

Fraud in academic research will continue to be handled according to the [Research Integrity Policy](#).

## **Definitions**

### **Chief Internal Auditor**

An employee who directs the delivery of internal audit services for Athabasca University under the terms of the Internal Audit Charter.

### **Employee**

An individual who performs services for Athabasca University under a contract of services as defined by the Canada Revenue Agency and the Income Tax Act.

### **Executive Officers**

Includes the University President and Vice-Presidents.

### **Financial Irregularity**

An activity that contravenes Athabasca University policy, procedure or internal controls which may or may not be fraudulent. This includes questionable accounting or auditing matters within the University.

### **Fraud**

A deliberate and/or unlawful deception or misrepresentation or concealment of facts, practiced to secure advantage, benefit or gain and/or to cause loss to another.

Fraud includes, but is not limited to:

- misappropriation, misapplication, destruction, removal or concealment of Athabasca University property;
- alteration or falsification of paper or electronic documents (cheques, reference letters, grant applications, time sheets, requisitions, budgets etc.) including the inappropriate destruction of paper or electronic documents;
- authorizing or receiving payments for goods not delivered or services not performed;
- altering or deliberately reporting incorrect financial or personal information for either a personal advantage or for a benefit to Athabasca University;
- unauthorized use of Athabasca University property and resources for personal advantage or gain;
- any claim for reimbursement of unincurred or ineligible expenses or unearned payment of fees or wages;
- bribery, kickbacks or rebates;



- identity theft;
- misrepresentation by an Employee of professional or academic credentials or employment status with Athabasca University.

**Good Faith**

Honestly intended action based on reasonable belief and not malicious, frivolous or vexatious in nature.

**Investigation**

A group consisting of internal and/or external individuals engaged to assist in the investigation, assessment and determination of a course of action and outcome in relation to an alleged or suspected case of Fraud or Financial Irregularity.

**Partner**

A party with whom Athabasca University has an agreement to work together to jointly offer a program, product or service.

**Representatives of the University**

Senior Officers, managers, supervisors, faculty, staff, post-doctoral fellows, professors emeriti, visiting academics, students, alumni, volunteers, members of the Board of Governors, contractors, partners and others, when acting on behalf of Athabasca University.

**Reprisal**

To take or direct, or counsel or direct a person to take or direct, any of the following measures against a person(s) making a Protected Disclosure because the person(s) has, in good faith, sought advice about making a disclosure, made a Protected Disclosure, co-operated in an investigation under this Policy, declined to participate in a wrongdoing or done anything in accordance with this Policy:

1. any measure such as:
  - a. dismissal,
  - b. disciplinary action or reprimand,
  - c. demotion or withholding of due promotion,
  - d. discontinuation or elimination of a job
  - e. change of job location
  - f. reduction in wages,
  - g. changes in hours worked
  - h. termination of employment,
  - i. suspension,
  - j. imposition of any penalty,
  - k. harassment,
  - l. discrimination,



2. any measures, other than one mentioned in clause(1), that adversely affects the persons' employment or working conditions or learning conditions.
3. a threat to take any measures mentioned in clause (1) or (2).

**Respondent**

A Representative of Athabasca University who/which is alleged to have committed Fraud or Financial Irregularity.

**Senior Officers**

Any Executive Officer, Associate Vice-President, Director, Dean, Centre Chair, Registrar, or the University Secretary.

**Policy Statements**

This policy applies to all Representatives of Athabasca University.

Athabasca University is committed to protect the organization, its operations, its Employees, and its assets from the consequences of Fraud and Financial Irregularity.

Fraud and Financial Irregularity, including that which benefits or is intended to benefit the University, will not be tolerated.

The concealment of Fraud or Financial Irregularity is strictly forbidden. All Employees have an obligation to report any suspected cases of Fraud or Financial Irregularity. Failure to do so may result in discipline.

Acts of Fraud or Financial Irregularity will be treated as serious offences and Employees who commit acts of Fraud or Financial Irregularity will be subject to disciplinary action, up to and including termination, if appropriate. Other Representatives of the University who commit Fraud will be dealt with in the appropriate manner, up to and including the termination of relationships, contracts or agreements.

The University is committed to the thorough investigation of all suspected cases of Fraud and Financial Irregularity.

The University shall have the right to access Employees' offices or electronic files in the course of carrying out investigations and to examine and to make copies of all materials relating to any Fraud or Financial Irregularity under investigation.

The University, to the extent possible, will recover any losses incurred through acts of Fraud or Financial Irregularity.



All managers and Senior Officers must be familiar with the types of Fraud or Financial Irregularity that may occur in their area; develop and enforce internal controls and policies that will provide the security and accountability of the resources entrusted to them; and report any indication that an act of Fraud or Financial Irregularity is occurring or has occurred in their area.

All Employees involved in an investigation of suspected Fraud or Financial Irregularity will retain the rights, privileges and protection afforded to them through the applicable Federal and Provincial legislation and Athabasca University policies and collective agreements in effect at the time. This Policy and its related Procedure are intended to be applied in concert with existing policies, procedures and collective agreements governing misconduct and discipline.

An individual who in good faith reports a suspicion of Fraud or Financial Irregularity will be protected from Reprisal by Employees of the University in accordance with Athabasca University's Protected Disclosure (Whistleblower) Policy. Under no circumstances will such individuals be threatened, intimidated or dismissed because they acted in accordance with this Policy or its related Procedure. In addition, every effort shall be taken to mitigate any consequences of the process for other individuals who may unintentionally be adversely affected by it.

An individual who makes allegations of Fraud or Financial Irregularity, which are not made in Good Faith, shall be subject to discipline.

Unlawful acts will be reported to the applicable law enforcement agency.

### **Applicable Legislation and Regulations**

[Post-Secondary Learning Act](#)

[Alberta Public Interest Disclosure \(Whistleblower Protection\) Act](#)

[Freedom of Information and Protection of Privacy Act](#)

[AUFA Terms and Conditions](#)

[AUPE Collective Agreement](#)

[CUPE Collective Agreement](#)

### **Related References, Policies, Procedures and Forms**

[Fraud and Financial Irregularity Policy](#)

[Information Technology Electronic Data Security Policy](#)

[Non-Academic Misconduct Policy](#)

[Protected Disclosure \(Whistleblower\) Policy](#)

[Protection of Privacy Policy](#)

[Research Integrity Policy](#)

[Student Academic Misconduct Policy](#)

### **History**

The Governors of Athabasca University, January 22, 2015, Motion # 194-10 (revised)  
Athabasca University Governing Council, June 17, 2005, Motion # 150-4, (approved)