



FRAUD MANAGEMENT

Legal References:	<i>Criminal Code, R.S.C. 1985, c.C-46</i>
Related References:	<i>Board Policy 6001 – Code of Conduct</i> <i>Board Policy 4016 – Whistleblower</i> <i>Administrative Procedure 3760 – Progressive Discipline</i> <i>Administrative Procedure 4070 – Responsible Use Procedure for Information, Communication and Collaboration Technologies</i> <i>Administrative Procedure 4310 – Whistleblower Line</i> <i>Administrative Procedure 4315 – Fraud Management</i> <i>Administrative Procedure 4360 – Principles of Business Conduct for Board Employees</i> <i>Administrative Procedure 4380 – Travel, Meals and Hospitality Expenditures</i>
Effective Date:	<i>March 2013</i>
Revisions:	<i>November 20, 2017, November 18, 2019, April 16, 2025</i>
Reviewed:	

1. Purpose

- 1.1 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 Waterloo Region District School Board (WRDSB).
- 1.2 This policy applies to trustees, staff, and all organizations that do business with the WRDSB.

2. Definitions

- 2.1 Fraud is a deliberate act of deception, manipulation, or trickery, with the specific intent of gaining an unfair or dishonest personal gain or advantage. It may be perpetrated by one individual or done in collusion with others. It involves willful misrepresentation or deliberate concealment of material facts.
- 2.2 Complainant: Any person (employee, citizen, or other party) who reports their complaint or concerns of questionable or illicit activity in an attempt to have the activity brought to an end.
- 2.3 Good Faith: Is evident when a report is made without malice or consideration of personal benefit and the complainant has a reasonable basis to believe that the report is true. 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.

3. Application

3.1 Principles

- 3.1.1 Fraud and the material misstatement of financial information can have a significant adverse effect on the WRDSB's public image, reputation, and its ability to achieve its strategic objectives.
 - 3.1.2 The WRDSB is committed to protecting its revenue, property, proprietary information, and other assets. The WRDSB will not tolerate any misuse or misappropriation of those assets.
- 3.2 The WRDSB 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.
- 3.3 The WRDSB will provide the necessary information and training to ensure that staff is familiar with the types of improprieties that might occur within the workplace and be alert for any indications of such conduct.
- 3.4 Provided there are reasonable grounds, the WRDSB shall investigate 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 WRDSB, of any party who becomes the subject of such an alleged incident.
- 3.5 The responsibility for ensuring all reported allegations of fraud are investigated rests with the Director of Education (or designate), through the Superintendent, Business Services & Treasurer of the Board, as appropriate.
- 3.6 Details on reporting and investigating alleged fraud is noted in Administrative Procedure 4315 – Fraud Management.