

Administrative Procedure 404 Appendix - Conflict of Interest and Fraud Prevention

Background

The Administrative Procedure on fraud and conflict of interest is established to facilitate the development of controls which will avoid conflicts of interest and to aid in the detection and prevention of fraud against the Division. It is the intent of the Division to promote consistent organizational behaviour by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

This Administrative Procedure applies to any fraud and conflict of interest, or suspected fraud, involving employees, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with the Division.

Management and staff are responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct.

Definition

Fraud - the intentional, false representation, act of omission, or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury.

Procedure

1. Each member of the senior leadership and staff will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.
2. Any fraud that is detected or suspected by any person (including our public, any employee, a vendor, or by management) must be reported immediately in accordance with [Board Policy 23 - Public Interest Disclosure \(Whistle-Blowing Protection\)](#) and [Administrative Procedure 403 - Duty to Report](#).

3. Actions Constituting Fraud

The terms fraud, misappropriation, and other fiscal wrongdoing refer to, but are not limited to:

- 3.1. Any dishonest or fraudulent act.
- 3.2. Forgery of a document or account belonging to the Division.
- 3.3. Inappropriate or unauthorized use of the name or logo of the Division.

- 3.4. Misappropriation of funds, securities, supplies, or other assets.
- 3.5. Impropriety in the handling or reporting of money/financial transactions.
- 3.6. Having a personal direct or indirect pecuniary interest in any supplier with whom business is being conducted.
- 3.7. Seeking anything of material value that would benefit an individual personally directly or indirectly from contractors, vendors or persons providing services/materials to the Division.
- 3.8. Personally accepting anything valued greater than \$50 from a vendor without approval of the Superintendent or Secretary-Treasurer (total value in a year from one source from contractors, vendors or persons providing services/materials).

Examples of proper uses for items or services received can include:

- 3.8.1. used in fundraising for the school or the Division
- 3.8.2. making available to all staff at the site
- 3.8.3. providing the benefit to the Division students

Items received must be made available to all staff at the respective worksite wherever possible, or provided to staff in lottery.

- 3.9. Expensing dining meetings that are purely social. Food provided at team building or staff meetings is acceptable provided the cost and frequency is reasonable. Expensing alcohol or other recreational controlled substances is not permitted.
- 3.10. Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment.

Reference: Section 33, 52, 53, 55, 68, 197, 198, 199, 203, 204, 205, 222, 225, 229
Education Act
Alberta Human Rights Act
Child, Youth and Family Enhancement Act
Employment Standards Code
Protection of Privacy Act
Labour Relations Code
Personal Information Protection Act
Teaching Profession Act

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