

## **1.0 POLICY STATEMENT**

- 1.1 Grant MacEwan University (“University”) is committed to sustaining an environment free from Fraudulent Activity or Irregular Activity to ensure all University assets and resources are used legitimately and in accordance with University guidelines.

## **2.0 PURPOSE**

- 2.1 The University recognizes the need to clearly state the University’s position on Fraudulent Activity or Irregular Activity and the framework which will be used to explore any reports of Fraudulent Activity or Irregular Activity.

## **3.0 APPLICABILITY**

- 3.1 This policy applies to all Members of the MacEwan Community.

## **4.0 DEFINITIONS**

### **Executive Officer**

President, vice presidents and equivalent positions.

### **Fraudulent Activity**

Deception with the intention of gaining an advantage, avoiding an obligation or causing loss to another party. It may include acts of deception, bribery, forgery, extortion, corruption, theft, conspiracy, misappropriation, false representation, concealment of material facts, or collusion.

### **Irregular Activity**

An activity contrary to the University’s policies, federal and provincial laws or activities of an unethical nature. An act that may cause suspicion of fraud, without knowing if fraud has factually been committed.

### **Management**

Executive Officers, Officers, senior managers, managers and supervisors and equivalent positions.

### **Members of the MacEwan Community**

Those persons involved in conducting University affairs or using University property (students, employees, suppliers, contractors, and visitors while they are on University property or are using University property).

### **Officer**

Associate vice presidents, deans, executive directors, directors and equivalent positions.

## **5.0 POLICY ELEMENTS**

- 5.1 In good faith and without malice, all Members of the MacEwan Community have an obligation to report suspected Fraudulent Activity or Irregular Activity.
- 5.1.1 All reported instances of Fraudulent Activity will be investigated by the department responsible for internal audit.

- 5.1.2 Incidents of suspected Fraudulent Activity or Irregular Activity may be reported in confidence to any Executive Officer or Officer. The Executive Officer responsible for General Counsel must also be notified.
- 5.1.3 If an allegation of Fraudulent Activity or Irregular Activity is made against the Officer responsible for University internal audit, then the report should be made directly and in confidence to the Executive Officer responsible for General Counsel.
- 5.1.4 If an allegation of Fraudulent Activity or Irregular Activity is made against the Executive Officer responsible for General Counsel, then the report should be made directly to the President.
- 5.1.5 If an allegation of Fraudulent Activity or Irregular Activity is made against the President, then the report should be made directly to the Chair of the Audit Committee of the Board.
- 5.2 Management has a duty to familiarize themselves with the types of Fraudulent Activity or Irregular Activity that could occur within their areas of responsibility and to be alert for any indications of Fraudulent Activity or Irregular Activity. This includes identifying the risks to which systems and procedures are exposed, developing and maintaining effective controls to prevent and detect Fraud; ensuring that controls are being complied with and setting the appropriate tone of intolerance of Fraudulent Activity or Irregular Activity.
- 5.3 The Officer responsible for University internal audit has the responsibility to:
  - 5.3.1 Establish and maintain processes for investigating Fraudulent Activity;
  - 5.3.2 Recommend improvements to policy and procedures; and
  - 5.3.3 Assess and report fraud risk through periodic systematic risk-based audit approach.
- 5.4 Investigations will be conducted in a thorough, consistent and expeditious manner, without regard to position held or length of service.
- 5.5 Employees, students, suppliers, contractors and members of the public suspected of Fraudulent Activity or Irregular Activity shall maintain the rights, privileges and protections afforded them through applicable policies, agreements or legislation. Information will be handled confidentially subject to the University's obligations under the *Freedom of Information and Protection of Privacy Act*.
- 5.6 Any individual who is determined to have committed fraud or an irregularity will be subject to disciplinary action. Law enforcement agencies may be notified, and individuals may be subject to further legal actions.

## **6.0 ASSOCIATED PROCEDURES**

- Reporting Allegations of Wrongful Conduct

## **7.0 RELATED POLICIES, FORMS, AND OTHER DOCUMENTS**

- Employee Code of Conduct
- Board Code of Conduct
- Safe Disclosure
- Internal Controls

## **8.0 ACCOUNTABILITY**

### **Policy Sponsor**

Vice-President Finance and Administration and CFO

### **Responsible Office**

Associate Vice-President, Internal Audit and Risk Management

## **9.0 HISTORY**

### **Relevant Dates**

Approved: **19.02.28**

Effective: **19.02.28**

Next Review: **24.02.28**

### **Modification History**

**2005.01.20:** Policy D3020 approved by Board Motion 07-1-20-2004/05.

**2009.10.08:** Terminology updated to reflect name change to Grant MacEwan University. Approved by Board motion 01-10-8-2009/10.

**2009.12.10:** Approved by Board motion 01-12-10-2009/10. Replaces D3020.

**2019.02.28:** Policy comprehensively revised, including removal of procedural elements. Approved by Board motion 02-02-28-2018/19.

**2022.11.22:** Minor revision to update Policy Sponsor. Approved by Policy Sponsor.