



FRAUD POLICY

Policy Area:	Board		
Policy Number:	FRDPL_2503N_BG/VPC		
Policy Sponsor:	CFO and Vice President, Corporate Services		
Policy Contact:	Director, Financial Services		
Applies to:	Employees, Students, and members of the Okanagan College Community		
Authority:	<i>College and Institute Act</i>		
Approval Authority:	Board of Governors		
Approval Date:	March 11, 2025		
Effective Date:	May 1, 2025		
Replaces or New:	New		
Last reviewed:	February 2025	Scheduled review date:	February 2030

Procedures: *Procedures for Disclosures of Wrongdoing or Fraud*

1. Policy Statement

Okanagan College is dedicated to upholding the highest standards of ethical conduct and fostering a culture of honesty, transparency, and accountability.

As a publicly funded institution, Okanagan College is responsible for acting as a steward of the funds and assets entrusted to it. Accordingly, Okanagan College is committed to developing processes and implementing internal controls to prevent and detect fraud. This policy has been developed in accordance with the *Fraud Risk Management Toolkit* from the Office of the Comptroller General.

Fraud will not be tolerated, and the College is committed to ensuring that all reports of suspected fraud are investigated in accordance with this Policy.

2. Purpose

The purpose of this policy is to establish controls and define responsibilities for the prevention, detection, investigation, and reporting of fraud at Okanagan College.

3. Scope and Application

This policy covers any fraudulent activity or attempted fraudulent activity that affects the Institution. Fraud may include, but is not limited to:

- Misappropriation or theft of funds, supplies, or other assets (e.g. credit card, data, furniture, etc.)
- Forgery or alteration of information or documents (e.g. financial, academic, personal etc.)
- Misrepresentation of information for personal or professional gain
- Falsification of information, records or documents (e.g., timecards, expense reports, leave time)
- Bribery, kickbacks, or improper use of influence
- Improper handling or reporting of financial transactions
- Conflicts of interest that result in financial gain for any party

4. Definitions

Conflict of Interest	Means any situation where an employee has Personal Interests, whether direct or indirect, that are in conflict, potentially in conflict or could result in the reasonable perception of a conflict, with the interests of the College. This includes, but is not limited to, situations where the independence, impartiality and interest objectivity the employee is obliged to exercise in the performance of their duties and responsibilities could be compromised. A Conflict of Interest can occur in three ways: 1) an actual conflict of interest refers to a situation where an employee takes some action or exercises a power or performs a duty or responsibility, and in doing so, there is the opportunity to further the employee's Personal Interests; 2) a potential conflict of interest refers to a situation where an employee's Personal Interests could influence the exercise of the employee's actions, power or performance of their duties or responsibilities to the College; 3) a perceived conflict of interest refers to a situation where an informed person might reasonably hold an apprehension that a conflict of interest exists on the part of the employee in relation to a Personal Interest. A perceived conflict of interest is determined by the perception of a reasonable person (a hypothetical member of the public) who is reasonably well informed."
Designated Officer	Means the Employees designated by the President who are responsible for receiving requests for advice and receiving and investigating Disclosures under this policy.
Employee	Means any person employed by (or has an appointment with) the College. For the purpose of this policy, Employee includes members of the Board of Governors.
Fraud	Means any intentional act or omission designed to deceive others, resulting in the victim suffering a loss or the perpetrator achieving a gain. Fraud may be committed by individuals or groups and may occur in financial transactions, academic operations, or other College functions.

Retaliation

Means any actions recommended, taken, or threatened by an Employee where those actions are motivated in whole or in part by the desire to make reprisal against an Employee for having engaged in a making a complaint or participated in an investigation and, includes counselling another person to engage in conduct that would constitute Retaliation if it was undertaken by the Employee.

Some examples of Retaliation include:

- a) Reducing an employee's hours.
- b) Transferring, reassigning, or excluding an employee to a less desirable position, shift, or location.
- c) Denying an employee a positive performance evaluation that they deserve. Engaging in harassment, abuse, or scrutiny of an employee or student.
- d) A threat to do any of the above.

The following will not constitute Retaliation:

- e) For employees making appropriate decisions in connection with matters related to discipline, work assignments, scheduling, and performance reviews.
- f) Engagement in good faith in any legal or investigatory proceedings.
- g) Responsible exercise of academic freedom, freedom of expression, and freedom of inquiry.
- h) Making a formal complaint in good faith.

Any corrective or disciplinary action made in good faith in respect of an OC Employee pursuant to recommendations made during an Investigation.

Respondent

Means the person(s) against whom an allegation has been made under this Policy or Procedures.

Supervisor

Means the person to whom an Employee reports.

Wrongdoing

Means (a) a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;

(b) an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee's duties or functions;

(c) a serious misuse of public funds or public assets;

(d) gross or systemic mismanagement;

(e) knowingly directing or counselling a person to commit a wrongdoing as described above.

Wrongdoing may also include unlawful or fraudulent activities such as accounting irregularities, suspicious financial activity, corruption, fraud, theft of College funds, property or assets.

5. Roles and Responsibilities

Board of Governors

- 5.1 The Board of Governors has ultimate oversight responsibility for ensuring that adequate controls and procedures are in place to prevent, detect and report Fraud.

Administration

- 5.2 The President and Senior Leadership are responsible for implementing this Policy and establishing a culture of integrity and transparency and setting the tone that fraud is not tolerated under any circumstance.
- 5.3 The College Financial Officer (CFO) & Vice President of Corporate Services is responsible for overseeing internal controls and audits.

Employees

- 5.4 The College expects Employees to act with honesty, integrity, ethical behaviour, and good faith in safeguarding its assets and in their transactions and interactions.
- 5.5 Employees of Okanagan College are obligated to report suspected Fraud.
- 5.6 Employees are also expected to contribute to the prevention, detection, reporting, investigation, and response to any instances of actual or suspected Fraud.

6. Fraud Prevention and Detection

- 6.1 The College is committed to implementing and maintaining a comprehensive system of internal controls to prevent Fraud, which include:
- a) Regular internal and external audits
 - b) Segregation of duties to reduce the risk of Fraud
 - c) Mandatory training on Fraud awareness for employees
 - d) Effective reporting mechanisms, included under the Procedures for Wrongdoing and Code of Conduct (Employees)
 - e) Regular financial reporting and monitoring for irregularities.

7. Reporting Fraud

- 7.1 Employees who suspect or become aware of fraudulent activity must report the matter immediately to their Supervisor, appropriate member of Leadership Council or through the procedures outlined in the Procedures for Reporting Wrongdoing under the College's Safe Disclosure Policy. If there is a Conflict of Interest in making a disclosure of Fraud, concerns should be brought to the next highest level of authority. Reports should be made in good faith and based on reasonable grounds.
- 7.2 The College prohibits any Retaliation against individuals who report Fraud in good faith. False allegations made with malicious intent will not be tolerated and may result in disciplinary action.

8. Investigation of Fraud

- 8.1 All reports of suspected Fraud will be taken seriously and investigated promptly. Investigations will be conducted by a Designated Officer or by external investigators, as appropriate and outlined in the Procedures for Reporting Wrongdoing.
- 8.2 Investigations will be conducted in a manner that is discreet, independent, fair and proportionate to the significance of the reported Fraud. Prior to the start of the investigation, the Respondent will be informed of the allegations made against them and given the opportunity to respond.
- 8.3 The investigation process may include interviews with witnesses and involved parties, review of financial and other relevant records, and collaboration with legal counsel, law enforcement, or other external bodies as necessary.
- 8.4 Upon completion of the investigation, a report will be prepared detailing the findings and recommending corrective or disciplinary actions.
- 8.5 The College reserves the right to take legal action if Fraud is confirmed.
- 8.6 Okanagan College will seek to recover any losses resulting from Fraud.

9. Fraud Mitigation

- 9.1 Fraud incidents may be reported to Peoples Services to determine if a review under the Code of Ethical Practices Policy or other equivalent basis for review is appropriate.
- 9.2 Following an investigation and based on the corrective actions or recommendations, the College may identify and implement improved internal controls, policy and procedures updates, monitoring and other strategies to mitigate future fraud risks.

10. Related Acts and Regulations

Financial Administration Act
Public Interest Disclosure Act

11. Supporting References, Policies, Procedures and Forms

Procedures for Protection from Retaliation
Code of Ethical Practices (Employees)
Safe Disclosure Policy
Student Non-Academic Misconduct Policy
Discrimination, Bullying and Harassment Policy

History / Revisions

Date	Action
2025-03-11	Approved by the Board of Governors: <i>Fraud Policy (FRDPL_2503N_BG/VPC)</i>