



HURON-PERTH CATHOLIC

District School Board

Fraud Prevention and Management

Adopted:	November 25, 2019	Policy #:	P 3.3.5.
Revised:	September 22, 2025	Policy Category:	3.3. Business

BELIEF STATEMENT:

The Huron-Perth Catholic District School Board (the Board) believes in a strong accountability framework, which allows us to align resources with the achievement of all persons.

POLICY STATEMENT:

It is the policy of the Board that it foster and maintain a work environment based on the principle of financial integrity. The Board recognizes that fraud and material misstatement of financial information can have a significant impact on the Board's reputation, morale, as well as have a financial cost. To achieve financial integrity the Board will institute and maintain a system of internal controls to ascertain reasonable assurance of prevention and detection of fraud. Internal controls are subject to regular review to ensure continued integrity and relevance. Control deficiencies identified by staff and/or auditors shall be addressed in a timely manner.

PROCEDURES:

The Board shall make every effort to ensure that an individual or employee, who in good faith reports under this policy, is protected from harassment, retaliation or adverse employment or contract consequences. An employee must have reasonable grounds to make an allegation and have no false or malicious intent. The Board shall protect the anonymity of the individual who is providing a good faith report, to the fullest extent possible during the course of the investigation. Anyone who retaliates, discriminates or harasses such employees, shall be subject to discipline up to and including termination.

For the purpose of the administrative procedure, "wrongdoing" is used to refer collectively to illegal or inappropriate conduct. Wrongdoing includes but is not limited to:

- Fraud as defined in the Criminal Code of Canada (s. 380 (1));
- Theft, embezzlement, or misappropriation of funds, supplies and services, resources, other assets, and hours of work;
- Any claim for reimbursement of expenses that is not a bona fide business expense or is deliberately inflated;
- Misuse of authority when purchasing goods or services;
- The misrepresentation of financial information through alteration and/or forgery;
- False reporting of the use of time and/or falsification of benefit claims.

The above list is not exhaustive but is intended to provide guidance to individuals as to the kind of conduct which constitutes wrongdoing under this policy.

It is the right and obligation of all Board employees and third parties to report reasonable suspicions of wrongdoing or the detection of any acts of wrongdoing. All such matters are to be reported to the Board's Senior Business Official. In situations where the Board's Senior Business Official is suspected of involvement in the wrongdoing, it shall be reported to the Director of Education.

DEFINITIONS:

- N/A

REFERENCES:

- Board Policy 3.3.4 - Purchasing
- Board Policy 3.3.6 - Expense Reimbursement
- Board Policy 3.3.7 - School Generated Funds
- Board Policy 1.2.3 - Trustee Expense Reimbursement

RESOURCES, APPENDICES AND FORMS:

- Appendix A - Administrative Guidelines