





























# Fraud Prevention and Management

Date Approved: XXXXX

Projected Review Date: XXXXX

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## PURPOSE:

Hamilton-Wentworth District School Board (HWDSB) is committed to protecting its assets and maintaining public trust through a system of internal controls designed to prevent, detect, investigate, and report instances of fraud.

## GUIDING PRINCIPLES:

- This policy applies but is not limited to trustees, employees, volunteers, and third-party contractors/consultants.
- The Board is committed to preventing fraud, protecting its revenue, property, proprietary information and other assets.
- In the event that fraud is found to have occurred, the Board shall make every reasonable effort to seek restitution and obtain recovery of any and all losses from the offender(s), or other appropriate sources, including the Board's insurers.
- In the event of possible criminal misconduct, the police shall be notified, as determined by the Director and/or the Chair of the Board.
- This policy prohibits reprisals against individuals, acting in good faith, who report incidents of suspected fraud, or who act as witnesses in any subsequent investigation.

## INTENDED OUTCOMES:

- Increase awareness of key fraud indicators, the diverse types of fraud and fraud schemes that may exist and the roles/responsibilities of all staff in fraud prevention, deterrence and detection.
- Establish and maintain a system of internal control to ensure, to the fullest extent possible, the prevention and detection of fraud.

## RESPONSIBILITY:

Director of Education  
Members of Executive Council

## TERMINOLOGY:

*Fraud:* 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.



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Types of fraud could include, but are not limited to, the following:

- a) forgery or alteration of cheques or other banking documents and records;
- b) theft, embezzlement or misappropriation of funds, supplies and services, resources, other assets or time;
- c) any irregularity in the handling or reporting of money transactions, including the falsification, destruction or removal of corporate records;
- d) any computer related activity involving the alteration, destruction, forgery, manipulation of data or unauthorized access for fraudulent purposes;
- e) any claim for reimbursement of business expenses that is either intentionally inflated or not a bona fide business expense of the Board;
- f) any claim for compensation/pay (inflated timesheet);
- g) any claim for reimbursement of benefit expenses under the Board benefit plans provided to employees that is either intentionally inflated or falsified;
- h) the unauthorized use of Board money, property, resources, or authority for personal gain or other non-Board related purposes;
- i) misuse or abuse of authority in the context of purchasing goods or services;
- j) false claims for grants, contributions or any program/service payments, including refunds and rebates;
- k) seeking or accepting anything of material value from vendors of the Board (bribes, commissions) in violation of the conflict of interest;
- l) making personal purchases on Board Purchasing/Credit Cards.

## ACTION REQUIRED:

- Staff will implement and maintain procedures to operationalize this policy to create a system of internal controls designed to prevent, detect, investigate, and report instances of fraud.
- The Director of Education, or representative, will provide an annual report to the Audit Committee on the implementation of this policy and any findings.
- The Board will provide the necessary information and training to ensure that staff is familiar with fraud, its prevention and its detection.

## PROGRESS INDICATORS:

Intended Outcome	Assessment
Increase awareness of key fraud indicators, the diverse types of fraud and fraud schemes that may exist and the roles/responsibilities of all staff in fraud prevention, deterrence and detection.	Develop and implement an annual internal awareness campaign.  Incorporate fraud prevention into yearly training of staff



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Intended Outcome	Assessment
Establish and maintain a system of internal control to ensure, to the fullest extent possible, the prevention and detection of fraud.	The Director of Education, or representative, will provide an annual report to the Audit Committee on the implementation of this policy and any findings.

## REFERENCES:

### Government Documents

- The Education Act
- Ontario Regulation 361/10: Audit Committees
- The Criminal Code of Canada (RS., 1985, c. C-46)

### HWDSB Policies

- Fundraising
- Procurement
- Staff Progressive Discipline

**COMMITTEE REPORT**

Presented to: Board

Date of Meeting: February 26, 2018

From: Finance and Facilities Committee

Date of Meeting: February 14, 2018

The committee held a meeting from 12:00 p.m. to 2:47 p.m. on February 14, 2017 at 20 Education Court, Hamilton, Ontario in Room 340D with Trustee Greg Van Geffen presiding.

Members present were: Trustees Christine Bingham, Greg Van Geffen and Todd White. Trustees Jeff Beattie and Wes Hicks participated electronically. Trustees Penny Deathe and Alex Johnstone were also in attendance.

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**DELEGATION:****A. Westmount Eco-Ninja's Solar Panel Committee**

Cassie Chamberlain and Emma Frketich, students from Westmount Secondary School and representatives of the Eco Ninja's Solar Panel Committee provided an overview of the Eco-Ninja Committee and their initiatives. They shared the research they have done on the benefit of having solar panels installed on the roof of their school and requested trustee's support for their next steps: to have a feasibility survey conducted; procuring an engineer; and funding source.

**ACTION ITEMS:****B. Westmount Solar Panels**

As a result of the delegation this item was added to the agenda. In response to questions, staff provided an update on the status of solar panels at HWDSB schools.

On the motion of Todd White the Finance and Facilities Committee **RECOMMENDS: that staff explore the feasibility of solar panels at Westmount Secondary School and report back to the Finance and Facilities Committee.**

**CARRIED****C. FI Boundary Review – East Hamilton & Lower Stoney Creek (LSC)**

Staff presented the report on the proposed transitions for the relocation of the French Immersion programs in east Hamilton and lower Stoney Creek. Staff indicated that the recommendation to relocate the program from Glen Brae and Glen Echo in September 2018 was a result of the expectation that one of the schools would have to close in June 2018 to accommodate the construction of the new Glen elementary school. Since this is not the case, Glen Brae and Glen Echo are able to continue to accommodate the French Immersion program until they close when the new school is constructed. In addition, a public meeting was held to allow parents/guardians to provide feedback on the proposed transition plan and concerns were raised. As a result, a telephone survey was conducted where all parents/guardians of those Grade 1 students registered for French Immersion at Eastdale (Green Acres) or Parkdale to determine if there was an interest in remaining at Glen Echo. Based on the results of the public session and the survey, staff will be offering a Grade 1 French Immersion class at Glen Echo and makes the opening of the classes at Parkdale and Green Acres not feasible for September 2018. Staff will offer the same registration options in September 2019 (Glen Echo, Parkdale and Eastdale) and will determine the feasibility of the program in each school at that time. When the new Glen school is constructed, the entire French Immersion program will be relocated from Glen Echo and Glen Brae to the schools identified in the East Hamilton-Lower Stoney Creek FI Boundary Review.

On the motion of Todd White the Finance and Facilities Committee **RECOMMENDS: that FI students living within the new East Hamilton and Lower Stoney Creek FI catchments continue at Glen Echo and Glen Brae and relocate to new area FI schools as identified through the East Hamilton - Lower Stoney Creek FI Boundary Review for September 2020.**

**CARRIED**



**MONITORING ITEMS:**

**D. Capital Projects Construction Update**

This is a quarterly monitoring report that staff prepare to update trustees on the status of major construction projects. Additional information was added to the report to show final cost of completed projects. This report includes the recent Ministry funding announcement and these projects were highlighted.

Respectfully submitted,  
Greg Van Geffen, Chair of the Committee