

 HUMAN RESOURCES POLICIES	Section #	Policy #
	I	25
	Approval Date:	Revision Date: Sept 2007
Title:	FRAUD, THEFT, ILLEGAL AND DISHONEST ACTS	
Applies To:	All Employees	

POLICY STATEMENT:

The Regional Municipality of Waterloo and its employees will make every reasonable effort to protect the Region’s revenue, property, information, and other assets from any attempt by any person to gain financial benefits for themselves or others through fraud, theft, illegal activities or any dishonest acts. Regional employees will refrain from such activities as stipulated in this policy.

OPERATING DETAILS:

This policy prohibits any conduct which involves irregularities or illegal acts which may be characterized by intentional deception. Such conduct includes, but is not limited to, the following behaviours:

1. Forgery or alteration of documents such as cheques, drafts, promissory notes, securities, time sheets, independent contractor agreements, or purchase orders.
2. Misappropriation or theft of funds, securities, supplies, or other assets.
3. Misappropriation or theft of furniture, fixtures, equipment, or other property, including any property belonging to the public that is found on Regional premises.
4. Unauthorized use of property, equipment, materials, software, or records.
5. Activity involving the alteration, forgery, manipulation, or destruction of electronic data or equipment; or the illegal recovery of salvaged material.
6. Written or verbal misrepresentation of information.
7. Improprieties in the handling or reporting of financial transactions.
8. Claims for reimbursement of expenses not related to authorized Regional business, including unauthorized P-card use.

9. Authorization or receipt of payment for goods not received, services not performed.
10. Falsifying attendance records, time sheets, or mileage or expense claims.
11. Seeking or accepting any financial or material benefit as prohibited by the Region's Code of Ethics/ Conflict of Interest Policy.
12. Violation of any applicable government legislation related to fraud.
13. Any similar or related impropriety.

Employees will refrain from fraud, theft, illegal activities and any dishonest acts as stipulated in this policy.

Employees will notify their immediate supervisor or another member of management in confidence if they have knowledge or reason to suspect that fraud, theft, illegal activities, or any dishonest acts have occurred.

Upon notification of alleged fraud, theft, illegal activities or any dishonest acts, management staff will advise Labour Relations who will inform and involve other parties as required. Such parties may include other Regional departments, the Internal Auditor, the Police, and/ or other appropriate authorities.

Employees found to be in violation of this policy may be subject to discipline, up to and including dismissal.

SEE ALSO:

- Code of Ethics/ Conflict of Interest (HR I-8) –Docs #41840
- Disciplinary Action (HR I-28) – Docs #41684
- Discovery and Reporting of Serious Wrongdoing (HR I-35) – Docs #41692
- Police Records Checks (HR V-13) – Docs #41798 or #610488
- Use of Regional Equipment and Vehicles (HR I-27) – Docs #41683

FOR FURTHER INFORMATION PLEASE CONTACT:

- Director, Employee Relations
Human Resources