



Disclosure of Financial Impropriety

Category:	Finance & Administration
Number:	4.10
Responsibility:	Vice-President Finance & Administration
Approval:	Board of Trustees
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INTRODUCTION

Brock University expects that all members of the University community conduct themselves with honesty and integrity. We believe this philosophy is well established across the University. However, the University's size, diversity and complexity may present circumstances that might compromise its ability to manage and safeguard assets. To protect both the University and individuals the following policy has been adopted.

PURPOSE

The purpose of this policy is

- To promote timely response to improper conduct.
- To clarify responsibilities in suspected incidents of impropriety.
- To minimize damage to both property and person.
- To communicate repercussions of impropriety.

SCOPE

This policy applies to all Brock University departments and faculties and related organizations. Impropriety can occur in many situations. This policy is intended to deal with financial impropriety but lists other policies that deal with impropriety in the Related Policies section below.

This policy is intended to complement, not detract from any other agreements or policies in place at the University. Where this policy conflicts with collective or other existing agreements, the agreements will take precedence over this policy.

POLICY

Definitions

Impropriety can occur in a number of situations but basically refers to improper or inappropriate conduct. It includes unethical behaviour, harassment, cheating, dangerous activity, and violations of laws or regulations. The University is especially concerned with financial impropriety.

Financial impropriety refers to the inappropriate use of financial information or assets. It includes a breach of confidential information, conflict of interest, and misuse of university funds or assets, and fraud.

Fraud is “a dishonest act or statement; something done to deceive”. It includes the theft of assets, financial misrepresentation, alteration or duplication with an intent to deceive, and may involve collusion with at least one other person or external parties.

Responsibilities

1. In any instance of financial impropriety, the President, together with the appropriate Vice President, will determine the extent of the investigation, and upon completion, the disclosure to the University and/or the public at large. The Vice President, Finance & Administration will report all confirmed financial improprieties to the Planning, Finance and Human Resource Committee of the Board of Trustees and to the external auditors.
2. Any employee who suspects or is aware of any financial impropriety or serious breach of policy or regulations shall immediately notify:

- a) his/her immediate supervisor, and/or if the employee feels uncomfortable approaching his/her immediate supervisor,

one of the following individuals, either anonymously or directly:

- b) Vice President, Finance & Administration
Executive Director, Human Resources
Executive Director, Finance/Controller
Director, Campus Security
Internal Auditor

Regardless of which individual in b) is initially contacted, the Vice President, Finance & Administration must be informed of the allegations in a timely manner, and the latter will communicate with the other parties, as deemed necessary.

3. Neither the employee nor the immediate supervisor should:
 - attempt to conduct thorough investigations or interviews to determine impropriety,
 - contact the suspected individual and demand restitution or defensive explanation,
 - tamper with any evidence that may be required in the investigation and/or for criminal or civil proceedings,
 - discuss the facts, suspicions or allegations with anyone unless specifically instructed to do so by one of the offices noted above.
4. Premature public disclosure has the potential of damaging the reputation of individuals and the University. It may also result in impeding an objective investigation by creating bias.
5. The identity of the individual who reported the potential financial impropriety will remain confidential unless the person agrees to be identified, or identification is required by legal and/or quasi-judicial proceedings. Individuals who knowingly make false allegations with a view to disrupting operations or discrediting others will be subject to appropriate disciplinary measures. Individuals may also be subject to legal actions by the individuals accused of fraud or misconduct.
6. All University employees are responsible for maintaining a system of internal controls which prevent, detect or minimize fraudulent or dishonest conduct. Each Dean/Unit Head is expected to recognize risks and exposures inherent with his/her area of responsibility and to be alert to irregularities and report them to the appropriate office for investigation.
7. Any member of the university community found to have participated in financially inappropriate activities will be subject to disciplinary action, which may include academic sanctions, termination of employment and/or expulsion and civil or criminal prosecution.

RELATED POLICIES

Code of Student Conduct
Computer Use
Conflict of Interest
Harassment & Prevention