

Fraud and Irregularities Policy

This document is the parent policy for any College or Divisional procedures. Questions regarding this policy are to be directed to the identified Policy Administrator.

Functional category	Finance
Approval date	September 18, 2024
Effective date	September 18, 2024
Policy owner	Vice President, Administration and Chief Financial Officer
Policy administrator	Director, Financial Services and Controller

Objective

As a publicly funded institution, NorQuest College (College) recognizes that the people of Alberta have a right to a public service which is conducted with the utmost integrity. The College values its reputation and is committed to remaining an ethical institution both in its practices and in its relationships with employees, students, internal and external stakeholders, and all members of the NorQuest College community.

This policy establishes expectations for appropriate conduct with regard to issues of fraud and financial irregularities, including mandatory reporting.

Authority to establish this policy is derived from the [NorQuest College Board of Governors Policy No. 5](#), which delegates authority to the President and CEO to establish policies and procedures for the College's management and operation.

Policy

NorQuest College will not tolerate fraud or financial irregularities within its organization, including fraud or financial irregularities that benefit the College. The College will respond to reports of suspected fraud and irregularities and will take steps to the extent reasonably possible to recover any losses incurred through financial improprieties.

Responsibilities and Reporting

All members of the NorQuest College community have an obligation to report suspected fraud or irregularity to the Director, Financial Services and Controller, as soon as possible. Upon receipt of a report, the Director, Financial Services and Controller, will investigate the alleged fraud or irregularity and if warranted take steps to contain the situation. Findings from the investigation will be shared with the Vice President Administration and CFO and the President and CEO, one of whom will notify the NorQuest College Board of Governors, the Office of the Auditor General and in significant cases, the Government of Alberta. If it is necessary in the opinion of the Director, Financial Services and Controller, they may make a disclosure of the suspected fraud or irregularity under the [Public Interest Disclosure Act \(PIDA\) Procedure](#).

In accordance with the [Safe Disclosure Policy](#), the College will not tolerate any retaliation, direct or indirect, against anyone who, in good faith, makes a report of suspected fraud or irregularity and all individuals against whom allegations are made will maintain the rights, privileges and protections afforded to them through the [Freedom of Information and Protection of Privacy \(FOIP\) Act](#) and other applicable government legislation, College policies, and collective agreements in effect at the time of the alleged fraud or irregularity.

Breaches of this Policy

Breaches of this policy will be subject to the College's established policies and procedures for misconduct for students, staff, and faculty. Breaches will result in disciplinary action up to and including dismissal. Violations of the

law will be reported to the appropriate College and law enforcement authorities.

Definitions

College Community: Any student, faculty, administrative or staff member of the College, member of the public serving in a recognized capacity for the College, and employee of an agency contracted by the College.

Employee: This includes a person who is engaged by NorQuest College to perform a service in accordance with existing terms and conditions of employment, employment contracts or collective agreements, and applicable legislation.

Fraud: Intentional and deliberate act(s) or omission(s) of deceit, falsehood, misrepresentation, or concealment of facts practiced with the intention of gaining, either directly or indirectly, property, money or valuable security or service for the perpetrator and/or resulting in a loss to the victim.

Good Faith: Means acting based on reasonable evidence with honest and good intention.

Irregularity: An activity which deliberately disregards NorQuest College policy, procedures, and financial practices. This may include questionable accounting or auditing practices, occupational fraud, negligence, non-performance of duties, or errors.

Retaliation: Punitive actions taken against a person for making a good faith disclosure, including, but not limited to:

- Disciplinary action that has a materially adverse effect on the working conditions or learning environment of the individual;
- Demotion;
- Termination;
- Reductions in compensation or status;
- Ongoing Disrespectful Behaviour, Harassment, Discrimination, Bullying;

- Excluding one from participating in activities that contribute significantly to professional or educational advancement and otherwise would be available;
- Adversely affecting education or employment conditions; and/or
- A threat to any of the above.

Student: (for the purposes of this procedure) Any individual admitted to, and enrolled in, any College course(s) or program(s). Another term for student is Learner.

Related information

NorQuest College

- [Code of Conduct Policy](#)
- [Freedom of Information and Protection of Privacy \(FOIP\) Act Policy](#)
- [Public Interest Disclosure Act \(PIDA\) Procedure](#)
- [Safe Disclosure Policy](#)
- [Safe Disclosure Procedure for NorQuest Community Members \(Non-Public Interest Disclosure Act\)](#)
- [Security Incident and Criminal Activity Reporting and Investigations Procedure](#)

External

- [Criminal Code](#)
- [Freedom of Information and Protection of Privacy \(FOIP\) Act](#)

Next review date

September 2028

Revision history

Date	Version Number	Action
September 2024	V1	New.