



## Section Two: Board Staff, Students, and Community

### **208 – CONFIDENTIAL DISCLOSURE: REPORTING AND INVESTIGATING ALLEGATIONS OF FINANCIAL IRREGULARITY OR CRIMINAL ACTIVITY**

#### **Introduction**

The Board of Education is committed to the highest standards of ethical conduct, integrity and accountability. The Board also has a responsibility for the stewardship of District resources and the public support that enables it to pursue its Mission. Laws, regulations, policies and procedures strengthen and promote ethical practices and treatment of the members of the District community and those who conduct business with the District.

In addition to established protocols (reporting to a supervisor, the Superintendent of Schools/CEO, another senior member of District staff, a School Trustee, or to the RCMP if considered a criminal act), this policy provides a communication channel for any individual to report good faith concerns about financial impropriety to a Whistleblower Service provided by an independent third party.

#### **POLICY**

1. This policy will provide all employees, persons associated with the School District through other means, and the general public with:
  - An avenue to disclose criminal, fraudulent or unethical financial acts by School District employees or by persons associated with the School District
  - An avenue outside of the usual supervision and governance structures of the School District for reporting such concerns
  - Protection from reprisal or victimization for reporting in good faith.
2. The type of activity or behaviour which should be dealt with through this policy includes:
  - Manipulation of accounting records and finances
  - Inappropriate use of District assets or funds
  - Decision making for personal gain
  - Financial fraud and deceit
  - Serious breaches of District procedure which may provide financial advantage a particular party
  - Criminal activity
3. Individuals wishing to make a confidential, anonymous report concerning suspected financial impropriety may contact the Whistleblower Service appointed by the Board.
4. All disclosure reports shall be reviewed by the Whistleblower Service. The Whistleblower Service may then, at its discretion refer the matter to the Superintendent of Schools/CEO, the Board and/or the RCMP for further direction.



**Section Two: Board Staff, Students, and Community**

5. The Whistleblower Service will report to the Board of Education annually in June, or whenever deemed necessary, a summary of each complaint as follows:
  - The complaint
  - The status of the investigation
  - Any conclusions reached
  - Recommendations, or
  - A report indicating no complaints have been received during the reporting period.
6. Any person reporting a suspected case of criminal, fraudulent or unethical financial acts shall be protected from either reprisal or victimization by any person directly associated with the School District. Such protection shall not apply in cases of bad faith reporting or purposeful intimidation.
7. Confidentiality on a ‘need to know basis’ shall be maintained for both the individual(s) reporting the suspected financial misconduct and for any individual(s) identified for investigation. All requirements of Freedom of Information and Protection of Privacy legislation shall apply.
8. The Superintendent of Schools/CEO is responsible for ensuring that all employees are aware of the provisions of this policy and that information is provided to the schools for inclusion in one of the school newsletters on an annual basis. In addition, the Finance and Audit Committee is responsible for ensuring that the policy is reviewed as required or whenever a change in legislation or best practice dictates a change in policy content.

Date Agreed: September 9, 2009

Date Amended: June 23, 2010; December 11, 2013; December 13, 2017;

Related Documents: Freedom of Information and Protection of Privacy Act

208 - Confidential Disclosure:  
Reporting and Investigating Allegations of Financial Irregularity  
or Criminal Activity