

**City of Winnipeg
Community Centre Guidelines
for the Discovery of Fraud and other similar Irregularities**

Context:

Any and all fraudulent activities are considered a serious matter. It is the intent of the GCWCC and the City of Winnipeg to ensure that any suspected acts of fraud, misappropriation or other similar irregularities are fully investigated. An objective and impartial investigation will be conducted regardless of the position, title, length of service, or relationship with the Community Centre of any party who might be involved in or is the subject of such investigation.

Incidents of fraud or other similar irregularities or violations of the City of Winnipeg Community Centres Fraud/Similar Irregularities Guidelines may result in the discipline or dismissal of volunteers or employees of community centre. The City of Winnipeg and the Community Centre Board, where appropriate, will also make every reasonable effort, including court ordered restitution, to obtain recovery of any losses.

Investigation details and results are to be kept confidential and will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct.

This directive applies to all volunteers/employees of City of Winnipeg Community Centres and supplements the GCWCC Volunteer/Employee Code of Conduct.

A. PURPOSE OF DIRECTIVE

To provide direction and support to City of Winnipeg Community Centre volunteers/employees in reporting any occurrences of fraud, misappropriations or similar irregularities, by ensuring a consistent, quick and thorough process for dealing with these behaviours.

To minimize risk to the City of Winnipeg Community Centres and the City by ensuring that appropriate action is quickly and consistently taken, up to and including conducting an investigation of any employee/volunteer regardless of the position, title, length of service or member of the public, contractors and others regardless of their relationship with City of Winnipeg Community Centres.

Principles of a Fraud or other similar Irregularities Investigation

1. The principle of fair treatment is a fundamental concept for determining if the specific conduct meeting the definitions of fraud or other similar irregularities was determined to have occurred through clear, strong evidence.
2. All investigations will consider the individual's rights to privacy in accordance with existing legislation.
3. If a suspicion of fraud is substantiated by the investigation, disciplinary action shall be taken by the appropriate party.
4. Every volunteer/employee of a Community centre is entitled to a workplace free of reprisal, threat of reprisal, or discipline as a result of reporting improprieties that might occur in the workplace.

B. KEY ROLES AND RESPONSIBILITIES

City of Winnipeg Community Centre Boards will:

1. Make final decision on the termination of volunteers/employees resulting from this directive.
2. Ensure compliance with this Directive.
3. Determine if the suspected case of fraud or other similar irregularity requires a referral to the appropriate body for investigation and recommendation or alternative course of action.
4. Ensure ongoing monitoring and review of procedures associated with fraud or other similar irregularities.
5. Report annually to the appropriate Municipal entity on the disposition of matters under this directive that were not referred to the City Auditor for investigation.
6. Develop and institute a system of internal controls that provide reasonable assurance for the prevention and detection of fraud, misappropriations and other irregularities.
7. Review any recommendations made by appropriate City Administration and ensure risks are appropriately mitigated by sufficient controls.
8. Appoint a contact person to respond to media enquiries related to improprieties that might occur in a workplace.
9. Ensure that GCWCC is apprised of all media contact.
10. Ensure that this Guideline and the procedures attached to it are clearly communicated and adhered to by all volunteers/employees within their area of control.
11. Ensure volunteers/employees reporting fraud or other similar irregularities are not subjected to reprisal, threat of reprisal, or discipline as a result of reporting improprieties that might occur in a workplace.
12. Provide immediate intervention for contraventions of this Guideline.

13. Provide timely information, advice and support to volunteers/employees in carrying out responsibilities related to this Directive.

GCWCC Board Responsibilities:

1. Assist Community Centre Volunteers in the reporting process of a suspected case of fraud or other similar irregularity to the appropriate authorities.
2. Report all suspected cases of fraud or other similar irregularities and any subsequent actions taken to the City Administration.
3. Assist Community Centre Volunteers in determining the appropriate actions to be taken on the termination of volunteers/employees as a result of suspected fraud or other similar irregularities.
4. Ensure that this Guideline and the procedures attached to it are communicated to the Community Centre Boards.
5. In cooperation with City Administration develop and institute a system of internal controls that provide reasonable assurance for the prevention and detection of fraud, misappropriations and other irregularities.

Volunteers/ Employees of City of Winnipeg Community Centre Responsibilities:

1. Take immediate action to notify the appropriate body of any suspected acts of fraud, misappropriation or other similar irregularities as outlined in the attached Fraud/Similar Irregularities procedures.
2. Cooperate fully and promptly with GCWCC, the appropriate City Administration and the appropriate law enforcement officials, as required during an alleged fraud or audit investigation.
3. Refrain from discussing matters of fraud/similar irregularities with anyone other than the respective Community Centre Board, GCWCC or any individual assigned to investigate the matter.

City Administration Responsibilities:

1. Ensure that a thorough and impartial investigation is conducted into any suspected acts of fraud, misappropriation or other similar irregularities.
2. Report findings of investigations to all appropriate authorities.
3. Direct immediate action to prevent the theft, alteration, or destruction of relevant records, including electronic files.
4. Make recommendations to GCWCC and other appropriate City Administration which will assist in the prevention of future similar occurrences.
5. Report to the external auditors of the City information relation to investigations, as deemed appropriate.

6. Report annually on a confidential basis, information related to investigations conducted during the year to the Audit Committee.

REVIEW PROCESS

The GCWCC Board will review by December 31, 2008, and then by December 31st every second year thereafter.

FRAUD/SIMILAR IRREGULARITIES PROCEDURES:

If a volunteer/employee of a City of Winnipeg Community Centre, regardless of level, becomes aware of or suspects misappropriations or other similar irregularities, immediate action must be taken to report such to the appropriate authorities. When the Fraud/Similar Irregularities Guideline have been violated, the following steps will apply:

1. If a volunteer/employee has knowledge of an occurrence of irregular conduct, or has reason to suspect that a fraud has occurred involving another volunteer/employee, he/she shall immediately notify the Community Centre Board and GCWCC. GCWCC will then conduct a review of the specific situation, discuss the issue with the appropriate Community Centre Board, consult with the Board and recommend an approach on how the matter should be dealt with. In any situation where criminal charges are contemplated GCWCC shall consult with the Winnipeg Police Service any other individual/agency deemed to be a relevant resource.
2. The GCWCC will review all issues forwarded and determine the appropriate action to be taken
3. The appropriate City Administration will conduct a thorough and impartial investigation into any suspected acts of fraud, misappropriation or other similar irregularities. The appropriate City Administration will conduct its investigation by contacting any individual or agency it deems to possess information relevant to situation being investigated.

Upon conclusion of the investigation, appropriate City Administration will document the results in a confidential memorandum report to the Chief Administrative Officer with a copy to the GCWCC and the Department Head.

The City Administration will ensure that all investigations take into consideration the provisions of employee privacy rights in accordance with existing legislation and case law.

4. Incidents of fraud or other similar irregularities or violations of the Fraud/Similar Irregularities Guidelines may result in discipline or dismissal of a City of Winnipeg Community Centre volunteer/employee.

Definitions:

Fraud and other similar irregularities include, but are not limited to:

- a. Forgery or alteration of cheques, drafts, promissory notes and securities.
- b. Any misappropriation of funds, securities, furniture, fixtures and equipment, supplies or any other asset.
- c. Any irregularity in the handling or reporting of money transactions.
- d. Seeking or accepting anything of value in violation of the GCWCC/City of Winnipeg Community Centre Volunteer/Employee Code of Conduct.
- e. Unauthorized use or misuse of City or Community Centre property, equipment, materials or records.
- f. Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of City or Community Centre owned software.
- g. Any claim for reimbursement of expenses that is not made for the exclusive benefit of the City of Winnipeg Community Centre.
- h. Authorizing or receiving payments for goods or services not received or performed.
- i. Disclosure of confidential or proprietary information to outside parties.