



1.32 Anti-Fraud Policy

Policy Statement

The Centre has measures for the prevention, detection and management of fraud and for fair dealing in matters pertaining to fraud.

Policy Objectives

- To ensure that management is aware of its responsibilities for identifying exposures to fraudulent activities and for establishing controls and procedures for preventing such fraudulent activity and/or detecting such fraudulent activity when it occurs.
- To provide guidance to employees as to action which should be taken where they suspect any fraudulent activity.
- To provide a clear statement to staff forbidding any illegal activity, including fraud for the benefit of the Centre.
- To provide clear guidance as to responsibilities for conducting investigations into fraudulent activities.
- To provide assurances that any and all suspected fraudulent activity will be fully investigated.
- To provide adequate protection and guidance as to appropriate action to employees in circumstances where they are victimised as a consequence of reporting, investigating or being a witness to, fraudulent activities.
- To provide a suitable environment for employees to report matters that they suspect may concern corrupt conduct, criminal conduct, criminal involvement or serious improper conduct.

Definitions

Fraud is not restricted to monetary or material benefits. It includes intangibles such as status and information.

For purposes of this Policy, the definition has been broadened to include:

- An intentional or deliberate act
- To deprive HLLC or a person of something of value or gain an unfair benefit.
- Using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.

A fraudulent act may be an illegal, unethical, improper, or dishonest act including, but not limited to:

- Embezzlement.
- Misappropriation of funds.
- Misapplication, destruction, removal, or concealment of property or assets.
- Alteration or falsification of documents.
- Impropriety in the handling or reporting of money or financial transactions.
- False claims by students, employees, vendors, or others associated with the Centre.
- Theft of any asset including, but not limited to, money, tangible property, trade secrets or intellectual property.
- Inappropriate use of computer systems, including hacking and software piracy.
- Bribery, rebates or kickbacks.
- Conflict of interest, or
- Misrepresentation of facts, including false statistical and accountability reporting.

While a fraudulent act may have criminal and/or civil law consequences, HLLC is not required to use a determination by a criminal justice authority to criminally prosecute as the basis for determining whether an act is fraudulent. It is the internal determination that the above criteria are present that defines an act as fraudulent under this Policy.

Generally, employees, students, contractors and other persons associated with HLLC (collectively, members of the Centre community) abide by laws, rules, regulations, and policies; however, incidents of fraud may occur. Management is accountable for setting the appropriate tone of intolerance for fraudulent acts by displaying the proper attitude toward complying with laws, rules, regulations and policies. In addition, administrators should be cognisant of the risks and exposures inherent in their area of responsibility, and should establish and maintain proper internal controls which will provide for the security and accountability of the resources entrusted to them.

Any member of the Centre community who has a reasonable basis for believing a fraudulent act has occurred has a responsibility to promptly notify the CEO or Committee of Management.

Employees who, in good faith, report suspected fraudulent activity are protected against any retaliation by HLLC for making such a report. The reporting staff member shall refrain from confrontation of the suspect, further examination of the incident, or further discussion of the incident with anyone other than the CEO.