

<b>POLICY NUMBER</b>	BRD 27-0
<b>APPROVAL DATE</b>	February 23, 2024
<b>AUTHORITY</b>	Board of Governors – Audit Committee
<b>PRIMARY CONTACT</b>	Director, Internal Audit

## POLICY

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### I. General

Thompson Rivers University (TRU) expects the University Community to act honestly, with integrity, and in a manner that safeguards TRU's resources and reputation.

Fraud and the concealment of Fraud will not be tolerated.

TRU is committed to minimizing opportunities for Fraud through implementing best practices in Fraud prevention and detection. It is expected that University Community members will participate in Fraud Awareness Training initiatives.

*See Internal Audit Website for more information on Fraud Risk Management at TRU.*

## REGULATIONS

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### I. Definitions

1. **"Fraud"** means any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and /or the perpetrator achieving a gain. Fraud includes but is not limited to:
  - Authorizing or receiving payment for goods or services not received or performed.
  - Authorizing or receiving payment for time not worked.
  - Altering or deliberately reporting incorrect academic, research, financial or personal information for either a personal or TRU advantage.
  - Any claim for reimbursement of expenses that are not incurred for the benefit of TRU or directly related to TRU business.
  - Misrepresentation of credentials or status with TRU.
2. **"Frivolous"** means a complaint is either clearly devoid of substance, lacking in factual basis, absent an air of reality, lacking in proper seriousness, or without importance.

3. **“Irregularity”** means an allegation or suspicion of Fraud. Until an investigation has been conducted in accordance with this policy, all allegations or suspicions of Fraud will be termed Irregularities.
4. **“Respondent”** means the person who is alleged to have committed an Irregularity.
5. **“University Community”** includes students, employees and any person holding a University appointment. People who visit or reside on a TRU campus but who are not a student, employee or person holding a University appointment are not a member of the University Community for the purposes of this Policy.

For the purposes of this definition:

- a) “employee” means:
    - i. a person employed by the University;
    - ii. a person employed under a Part-Time Instructional Contract;
    - iii. a visiting scholar or professor;
    - iv. an adjunct faculty member;
    - v. a Post-doctoral fellow; or
    - vi. anyone otherwise employed by a subsidiary of the University (as defined in the British Columbia *Business Corporations Act*).
  - b) “person holding a University appointment” means: any person holding an appointment to instruct students or carry out research at the University, appointed or elected members of the governing board of the University or of any University subsidiary.
6. **“Vexatious”** means a complaint is clearly repetitious of one or more previous complaints that all share substantially the same theme and have already been determined.

## II. Scope

1. This Policy applies to Fraud and Irregularities that occur anywhere at TRU . However:
  - a) where a Fraud or Irregularity is a matter of academic dishonesty, the matter must be addressed in accordance with the TRU Policy on Student Academic Integrity;
  - b) where a Fraud or Irregularity is a matter of misconduct in research and scholarship, the matter must be addressed in accordance with the TRU Policy on Integrity in Research and Scholarship;
  - b) where a Fraud or Irregularity is a matter of Indigenous Identity misrepresentation, the matter must be addressed in accordance with the outcomes of the TRU Indigenous Identity Task Force and
  - c) where a Fraud or Irregularity is a matter involving an external process or entity (e.g. a matter involving workers compensation benefits), the matter should be addressed in accordance with the process mandated by that external process or entity, in such circumstances, TRU may choose to suspend its investigation.

TRU may want to conduct its own Fraud investigation, notwithstanding that it is also covered by another process.

2. A person who receives a report of an Irregularity made under this Policy which ought to have been made under a different TRU Policy, shall forward the report to the appropriate person under the relevant TRU Policy and notify the person who made the report (if possible).

### III. Duty to Report

1. TRU expects all individuals to report Irregularities as soon as possible.
2. Any individual may report an Irregularity under the TRU Whistle Blower Policy, in which case it will be treated as a “Protected Disclosure” under that policy.
3. Any member of the University Community who becomes aware of an Irregularity must report their concern promptly, in one of the following ways:
  - a) Report to their supervisor or next senior level administrator;
  - b) Report directly to Director Internal Audit by:
    - i. Email: ([♦@tru.ca](mailto:♦@tru.ca));
    - ii. Telephone: 250-572-2113; or
    - iii. By mail marked CONFIDENTIAL to:  
TRU Clock Tower Third Floor,  
805 TRU Way Kamloops, BC, Canada V2C 0C8, Attention: Director Internal Audit; or
  - c) Report to the Chair of the Audit Committee under the TRU Whistle Blower Policy.
4. It is the responsibility of the supervisor or next senior level administrator to promptly forward every reported Irregularity to the Director Internal Audit. If the Irregularity involves the TRU Internal Audit Department, the Irregularity must be reported to either:
  - a) the Vice President Finance and Administration; or
  - b) The Chair of the Audit Committee under the Whistle Blower Policy.
5. A report of an Irregularity received by the Audit Committee under the Whistle Blower Policy may be delegated to the Director Internal Audit, or the Vice President Finance and Administration, in which case the Irregularity will be addressed under these Regulations and not under the Whistle Blower Policy.

### IV. Confidentiality

1. Individuals reporting Irregularities should take precautions to maintain strict confidentiality and avoid all situations that may result in the communication of mistaken or unfounded accusations or alert suspected perpetrators to an impending investigation.
2. University faculty or staff must keep confidential all information provided in, or arising from, or in connection with, a reported Irregularity except where sharing such information is necessary for faculty or staff in the performance of their duties, including carrying out an investigation under this Policy.

3. Unauthorized release of confidential information may violate the *Freedom of Information and Protection of Privacy Act*, may deter others from coming forward, and may also prevent the University from conducting a fair process.
4. Individuals who fail to respect the highly confidential nature of the investigative process, including individuals who report the Irregularity, respondents to a report, or witnesses involved in the investigation, may be subject to disciplinary measures.

## V. Investigations

1. Upon receipt of a report of an Irregularity, the Director Internal Audit or the Vice President Finance and Administration (as the case may be), will investigate the report, in accordance with professional best practices for fraud investigations.
2. Any member of the University community that is the subject of an investigation of Irregularities will retain the rights, privileges and protection afforded to them by law, and applicable TRU policies and employment agreements (if applicable).
3. Appropriate internal or external expertise will be considered to assist with the investigation.
4. If more than one Irregularity report has been made about a Respondent, the investigator may decide that the reports will be investigated together. Each party will have the opportunity to make submissions in the matter.
5. Whether internal or external, the investigation will conform to the principles of natural justice and procedural fairness and will:
  - a) be undertaken promptly and diligently, and will normally be completed within 60 days of receipt of the report;
  - b) be fair and impartial; and
  - c) be sensitive to the interests of all parties involved and maintain confidentiality to the extent reasonably possible.
6. The investigator will normally review such documents and interview such people, including the person making the report and the Respondent, as the investigator considers may have relevant information pertaining to the Irregularity.
7. The Respondent has the right to know the pertinent details of the allegations made against them. Where appropriate, the University will use reasonable efforts in keeping Irregularity reports confidential. However, individuals who report an Irregularity should
8. be aware that confidentiality is not the same as anonymity, and that Respondents will, in most cases, be entitled to know the name of the person who has accused them.
9. All parties may be accompanied by a support person, who may be their legal counsel, throughout the procedures set out in this policy.

10. The investigator may recommend that the investigation be adjourned, stayed, or terminated, or otherwise settled with the agreement of the parties.
11. The Investigator will normally prepare an investigation report.

## VI. Reporting and Outcomes

1. Upon completion of the initial investigation:
  - a) If the allegation is found to be Frivolous or Vexatious then no further investigative action is required. This could result in disciplinary action against the person bringing forward allegation.
  - b) If the investigation finds that Fraud has likely been committed, the investigation report must be submitted to the Board Audit Committee and the Vice President Administration and Finance (who may share the report with other members of the TRU Executive as appropriate under s. IV.2), except that:
    - i. if the Irregularity involves a member of the TRU Executive (other than the President), the report will go to the President and Board Audit Committee only;
    - ii. if the Irregularity involves the President, the report will go to the Board Audit Committee only; and
    - iii. if the Irregularity involves a member of the Board Audit Committee, the report will go to the Chancellor.
    - iv. if the irregularity involves a student the report will also go to the AVP Students
2. Upon receipt of a report under section VI1(b), the next steps will be determined by:
  - a) the Board Audit Committee, with respect to reports received under subsection VI 1(b)(i) and (ii);
  - b) the Board (or a committee of the Board empowered by the Board for that purpose), with respect to reports received under subsection VI 1(b)(iii); and
  - c) the AVP Students and Provost if the irregularity involves a student 1(b)(iv)
  - d) The Vice President Administration and Finance in all other circumstances
3. The TRU Executive and/or the Office of the General Counsel shall provide advice and recommendations regarding the next steps, as appropriate.
4. For greater certainty, the next steps include (but are not limited to) referrals to law enforcement or other regulatory agencies, actions to recover losses, and the consideration of disciplinary actions.

5. The Director Internal Audit will provide a summary of all reports of Irregularities, the status of any ongoing investigations, and recommendations for the mitigation of fraud risk at each Board Audit Committee meeting. The status of TRU's Fraud Risk Management initiative will also be reported at each Board Audit Committee meeting.

## VII. Consequences

1. Any members of the University Community found to have been involved in Fraud may be subject to legal and/or disciplinary action, up to and including termination of employment or appointment, suspension, or civil and/or criminal proceedings, regardless of position, past performance, or length of service. Law enforcement may also be contacted.
2. Where the Respondent is covered by a collective agreement with a bargaining unit, any discipline will be imposed consistent with the terms of that agreement.

**Related Policies and references** include but are not limited to:

[Whistle Blower Policy](#)

[Signing Authority Policy](#)

[Responsible Use of Information Technology Facilities and Services](#)

[Expenses: Travel](#)

[Suspension of Students](#)

[Expenses: Entertainment, Hosting and Hospitality](#)

[Conflict of Interest Policy](#)

[Student Academic Integrity Policy](#)

[Integrity in Research and Scholarship Policy](#)

TRU's approach to Fraud Risk Management – Internal Audit Website