

Approval Date: December 7, 2007

Fraud and Irregularity Policy

Office of Accountability:	Provost and Vice-President (Academic) and Vice-President (Finance and Administration)
Office of Administrative Responsibility:	Internal Audit Services and Office of General Counsel
Approver:	Board of Governors
Scope:	Compliance with this University-wide policy extends to all members of the University community.

Overview

The University of Alberta is committed to the highest standards of ethical conduct and fiduciary responsibility and therefore treats matters of **fraud** and **irregularity** with the utmost seriousness.

Purpose

The purpose of this policy is to:

- State the University's position on fraud and irregularity.

POLICY

Fraud, including fraud that benefits the University, will not be tolerated.

Employees who commit an act of fraud or irregularity will be subject to disciplinary action up to and including termination of employment and prosecution if appropriate.

The University, to the extent reasonably possible, will recover any losses incurred through financial improprieties.

All staff have an obligation to report suspected fraud or irregularity.

The University will adhere to the principles of ethical conduct and reporting of wrongdoing contained in the University's *Ethical Conduct and Safe Disclosure Policy*. When responding to allegations of fraud or irregularity the University will follow the protocol outlined in the *Fraud and Irregularity Reporting and Response Procedure*.

DEFINITIONS

Any definitions listed in the following table apply to this document only with no implied or intended institution-wide use. [\[▲Top\]](#)

Fraud	<p>A deliberate and/or unlawful deception, misrepresentation or concealment of facts practiced to secure advantage, benefit or gain and/or to cause loss to another.</p> <p>Examples of fraud for the purposes of this policy include:</p> <ul style="list-style-type: none"> - Misrepresentation of material facts - Concealment of material facts - Bribery - Undeclared conflict of interest - Theft of money or property
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	<ul style="list-style-type: none">- Theft of intellectual property- Theft of identity- Breach of fiduciary duty- Statutory offences
Irregularity	<p>An activity or potential activity that deliberately disregards University regulations or procedures (such as the <i>Conflict Policy – Conflict of Interest and Commitment and Institutional Conflict</i>).</p> <p>Includes concerns regarding questionable accounting or auditing matters within the University.</p> <p>The scope of this policy is limited to activities related to, or funds or property owned by, or in the care of, the University of Alberta.</p>

RELATED LINKS

Should a link fail, please contact uappol@ualberta.ca. **[▲Top](#)**

[Ethical Conduct and Safe Disclosure Policy](#) (UAPPOL)

[Office of Internal Audit Services](#) (University of Alberta)

PUBLISHED PROCEDURES OF THIS POLICY

[Fraud and Irregularity Reporting and Response Procedure](#)