

PROCEDURE FOR POLICY 1.43 – Reporting Concerns of Unethical Behaviour or Improper Financial Activity

- 1.0 In these Procedures, reference to “the Policy” shall mean the Safe Disclosure Policy.
- 2.00 These procedures apply to disclosures of unethical behaviour not covered in paragraph 8.00 of the Policy or disclosures of possible improper financial activity.
- 3.00 Unethical behaviour is defined in general terms as activity which is believed to be contrary to the policies of the University or relevant laws.
- 4.00 Improper financial activity is defined as an act, omission, expression, or concealment calculated to deceive another to his/her financial disadvantage. Examples include but are not limited to:
 - Financial fraud (including claiming fictitious travel and other expenses);
 - Theft, embezzlement, misappropriation, misapplication, destruction, removal or concealment of University property;
 - Forgery, falsification, misrepresentation, inappropriate alteration or inappropriate destruction of documents (paper or electronic);
 - Bribery;
 - Authorizing or receiving payment for goods not received or services not performed;
 - Authorizing or receiving payments for hours not worked;
 - Unreported Financial Conflicts of Interest (Refer to Policy 3.4 for examples of conflicts of interest).
- 5.00 Individuals reporting unethical behaviour or improper financial activity should contact their immediate supervisor and the Internal Audit Department in a timely manner after becoming aware of the behaviour or activity. If an employee does not feel comfortable communicating concerns to his/her immediate supervisor, the employee should notify the person one level above the immediate supervisor and the Internal Audit Department. If this route is also uncomfortable, the employee should contact the Internal Audit Department directly (www.uwo.ca/internal_audit).
- 6.00 Individuals making a report of improper financial activity should provide the following information:
 - The nature of the activity being reported
 - Description of all parties believed to be involved
 - Financial interests and rewards believed to be involved
 - Policies, laws or regulations alleged to be breached.
 - Any other information believed to be relevant
- 7.00 Concerns about unethical behaviour or improper financial activity may be reported anonymously and will be evaluated in accordance with paragraph 8.00 below.
- 8.00 The Internal Audit Department will evaluate the information provided and determine whether further investigation is required. The purpose of the investigation will be to obtain additional information and determine if further action is necessary. If the person making the original disclosure is available, he or she may be contacted for additional information (protection of his/her confidentiality will continue, as stated in Policy paragraph 5.00). If the matter should be dealt with under a different University procedure, the individual making the disclosure will be advised and offered assistance with the appropriate steps to be taken.

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- 9.00 The findings of any investigation under paragraph 8.00 will be communicated to the President or appropriate Vice-President depending on the circumstances. All completed investigation findings relating to improper financial activity will also be communicated to the Vice-President (Operations & Finance). The Audit Committee of the Board of Governors will be informed of any findings in cases where the investigation has concluded that unethical behaviour or improper financial activity has occurred. In cases where the investigation has concluded that unethical behaviour or improper financial activity has not taken place, the Audit Committee will receive an aggregate summary of allegations compiled by the Internal Audit Department. Names of individuals are not disclosed in this report. The person making the original disclosure will be contacted (if available) and informed that the investigation has been completed.
- 10.00 In the event that, by reason of the subject matter of or persons involved in the investigation, Internal Audit determines it would be inappropriate to communicate the findings of the investigation in accordance with paragraph 9.00, Internal Audit may communicate the findings of an investigation directly to the Chair of the Audit Committee.
- 11.00 Where there has been a finding of unethical behavior or improper financial activity reported to the Audit Committee, Internal Audit may report to the Committee from time to time on actions taken to address the finding.
- 12.00 Records relating to disclosures where there has been no finding of unethical behaviour or improper financial activity and where no further action is required to respond to the disclosure will be securely retained in the Internal Audit Department for one year after the completion of the process and then will be confidentially destroyed. In all other cases, records will be maintained as required by the nature of the investigation undertaken and any action to be taken in compliance with provisions of any relevant collective or employee agreement or policy.