

# Administrative Directive

## Fraud & Whistleblower Protection

**Number:** A1464

**Date of Approval:** January 19, 2017

**Department:** Office of the City Auditor

**Next Scheduled Review:** January 2020

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### Statement of Directive:

The City of Edmonton is committed to accountability, transparency, responsibility, and sound ethical operating practices, and will protect its revenue, property, records, information, and other assets. To this end, the City will take appropriate measures to prevent, deter, detect, report, and investigate suspected fraud, and create and maintain an environment in which employees can report incidents without fear of retaliation.

#### **Purpose:**

The purpose of this directive is to prescribe procedures for the prevention, detection, reporting and investigation of suspected fraud, as well as the processes for reporting and resolving complaints of retaliation.

#### **Application:**

This directive applies to any person who reports to the City Manager or City Auditor and provides services to the City of Edmonton under a contract of employment, contract for the provision of personal services, or in the capacity of agent, student, or volunteer.

#### **Accountability:**

Any employee that suspects a fraud may have occurred within the City must report the incident using the process prescribed in the [Fraud Reporting and Investigation Procedure](#), and may submit complaints of retaliation using the process prescribed in the [Whistleblower Protection Procedure](#).

Additionally, employees in managerial or supervisory roles must exercise due diligence and control to prevent, detect, report, and investigate fraud and retaliation as prescribed in the [Fraud Reporting and Investigation Procedure](#) and [Whistleblower Protection Procedure](#).

The City Auditor, City Manager, or designate of either may conduct reviews, audits, or checks at any time without notice to ensure compliance with this directive, including its accompanying procedures.

Failure to comply with the provisions of this directive and its accompanying procedures could lead to appropriate corrective action, which may include discipline up to and including termination of employment.

#### **Definitions:**

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Unless otherwise specified, words used in this directive and its accompanying procedures have the same meaning as defined in the [City Administration Bylaw, Bylaw 16620](#).

In addition:

- **“Audit Committee”** means the standing committee of Council established by Bylaw 16097.
- **“City Auditor”** means the designated officer established by the City Auditor Bylaw, Bylaw 12424.
- **“fraud”** means an act committed by an individual who, by deceit, falsehood, or other fraudulent means, whether or not it is a false pretence, defrauds or attempts to defraud the City, whether ascertained or not, of any property, money, or valuable security or any service, typically involving but not limited to the use of a dishonest act or omission in an attempt to gain some improper personal benefit or advantage, but can also include the abuse of authority, assigned to or entrusted upon an individual by the City, to achieve an improper end.
- **“retaliation”** means an oral or written reprimand, suspension, termination, loss of advancement opportunities, change in duties, reduction in pay, change in reporting structure, change in work location, harassment, threats, coercion, interference or intimidation directed at an employee who in good faith makes a report, or participates in an investigation, proceeding, or hearing with respect to a suspected fraud, violation of any City Policy, directive, procedure, or any other rule or expectation respecting the conduct of employees.

### **Guiding Principles:**

In carrying out their duties under the procedures accompanying this directive, or when acting in situations not explicitly addressed by an existing procedure, employees will be guided by the following principles:

- Employees will exercise due diligence and control to prevent, detect, and report suspected fraud;
- Employees in managerial or supervisory roles will be familiar with the types of fraud that might occur within their area of responsibility and be alert for any indicators of such conduct;
- All suspected incidents of fraud will be reported in good faith to the Office of the City Auditor;
- Confidentiality of fraud reports will be preserved wherever possible;
- Employees will be protected from retaliation when reporting incidents of fraud or participating in investigations of suspected fraud; and
- Employees will fully cooperate with the Office of the City Auditor and other relevant authorities to investigate and resolve any suspected fraud or acts of retaliation.

### **References:**

N/A

### **History:**

- A1454 Fraud Administrative Directive. Approved October 13, 2011.
- A1455A Whistleblower Protection Administrative Directive- Approved October 13, 2011.
- A1455 Whistleblower Protection Administrative Directive.

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