



Origination 01/2014
Last Approved 01/2023
Effective 01/2023
Last Revised 01/2023
Next Review 01/2026

Owner Nathalie Cadieux:
Chief Financial Officer
Area Financial Services
References Attestation,
Corporate Policy

Fraud Awareness and Prevention, ADM IV 310

Corporate Policy

Policy Purpose:

The Ottawa Hospital (TOH) is committed to preventing, identifying, and mitigating incidents of Fraud. The Fraud Awareness and Prevention Policy defines Fraud and outlines:

- Expectations and responsibilities of TOH Staff with respect to awareness, prevention and reporting of actual or suspected fraud incidents both internal and external to TOH
- The investigative steps to be taken when incidents of alleged or suspected fraud are identified
- The disciplinary actions that may be taken if an incident of fraud is found to have occurred

Scope:

This Policy applies to all Staff, Vendors/Suppliers and/or any other parties that have a business or professional relationship with TOH.

Definitions:

Corruption: the offering, giving, soliciting, or acceptance of an inducement or reward that may improperly influence the action of a person or entity. Some examples of corruption include bribery; conspiracy; abuse of position; and extortion.

Fraud: any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Fraudulent activities include, but are not limited to, the following:

- Forgery or alteration of documents (checks, bank draft, timesheets, invoices, agreements, prescriptions, etc.)
- Misrepresentation of information on documents
- Misappropriation of funds, supplies, or assets
- Unauthorized use of a laptop, mobile devices and computers/systems
- Theft, disappearance, or destruction of assets
- Improprieties in the handling or reporting of money or financial transactions
- Authorizing or receiving payments for goods not received or services not performed
- Authorizing or receiving payment for hours not worked
- Unauthorized or inappropriate use or disclosure of TOH's Records or of Sensitive Information, Personal Information (PI), or Personal Health Information (PHI) in TOH's custody or control
- Corruption

For the purpose of this policy:

- Fraud includes actual or suspected fraud
- Fraud includes Irregularities that occur internal and external to TOH and/or are carried out by non TOH Staff that have an impact on or may otherwise be connected to TOH.

Internal Control(s): A process, effected by TOH's Board of Governors, management or other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

Irregularities: Behaviour that amounts to breach of a rule, contravention of TOH policies or procedures, improper or dishonest conduct, or human error, at-risk behaviour, or reckless behaviour as defined by the Employee Accountability Policy.

Just Culture: A framework used to ensure consistency in how breaches of duty are addressed in a supportive, just and ethical environment. The Just Culture supports honest reporting of breaches of duty with the goal of continuous improvement in the organization.

Management: for purposes of this policy, management refers to TOH's President and Chief Executive Officer, Executive Vice Presidents, Executive Directors, Directors, Managers, Supervisors, or other individuals who manage or supervise funds or other resources, including human resources.

Staff: Permanent or temporary, full-time, part-time, casual or contract employees, trainees and volunteers, including but not limited to physicians, residents, interns, researchers, students, and any other individuals who perform work or supply services at TOH.

Vendor/Supplier: Any person, company or contractor that sells and/or provides goods or services to TOH. This definition includes both current and prospective Vendors/Suppliers.

Policy Statements:

As a provincially funded hospital, we strive to conduct ourselves in a way that promotes public trust. Fraud may result in significant financial loss or other long-term operational repercussions for TOH, including reputational damage and loss of public trust.

TOH is committed to protecting and safeguarding its revenue, property, sensitive information, PI, PHI and other assets, while promoting a strong sense of stewardship among its Staff.

All Staff and Vendors/Suppliers should carry out their duties in an honest and responsible manner, and in accordance with high ethical standards and professional integrity. All individuals, regardless of position, title, or tenure should remain vigilant and report any suspicious activity.

TOH will identify and promptly investigate suspected fraud or related dishonest activity which impacts TOH or other parties with whom we do business. Upon concluding a fraud investigation, TOH will take appropriate disciplinary action in accordance with its Just Culture Philosophy. TOH may also take legal action. Such actions may include the possibility of termination of employment, requiring payment of restitution, and forwarding information to the appropriate licensing bodies or law enforcement authorities.

TOH provides Staff with a safe work environment when carrying out their official duties. Staff are not placed in a vulnerable position when they report actual or suspected fraud. Staff who identify themselves and make a report in good faith of a known or suspected fraud will not be subject to reprisal. There is an expectation to maintain confidentiality throughout the process.

Roles and Responsibilities:

Staff:

Staff are responsible for:

- Regularly reviewing this policy, ensuring that they understand and comply with this policy, and seek clarification when needed
- Reporting concerns or other information they may be aware of concerning fraud to one of:
 1. Their respective supervisor and/or leader
 2. If their direct supervisor or leader is suspected to be involved, Staff should report to their leaders' leader (Management)
 3. The Whistleblower Ethics Reporting Program Hotline, which protects anonymity, confidentiality and the reporter from reprisal and retaliation:
 - Website: www.clearviewconnects.com and select "The Ottawa Hospital" as the organization
 - Phone: 1-844-450-2793
 - Mailing address: P.O. Box 11017, Toronto, ON M1E 1N0

- Or send an email to whistleblower@toh.ca
- After reporting fraud, Staff should cease further investigation of the incident, not confront the alleged violator, and not discuss the incident with anyone, unless requested to do so by a member of TOH Management with authority to make the request.

Management:

Management is responsible for:

- Establishing and ensuring internal controls operate effectively in their area(s) of responsibility, to prevent and detect fraud and taking corrective action to prevent the reoccurrence of improper actions
- Continuously educating their teams about fraud and fostering an environment conducive to mitigating fraud risks
- Reporting any concerns or information they have about fraud or suspected fraud immediately to the CFO
 - If the CFO is suspected in a fraud, the notification must be escalated to the CEO who will consult with the Board. Conversely, if the CEO is suspected, the CFO will investigate in consultation with the Board
- After reporting fraud, Management should cease further investigation of the incident, not confront the alleged violator, and not discuss the incident with anyone, unless requested to do so by a member of TOH Management with authority to make the request.

EVP Finance and CFO (CFO) or Office of the President and CEO (CEO):

The CFO is responsible for the administration, revision, interpretation, and application of this Policy. Staff and Management must report fraud and suspected fraud to the CFO.

Upon receipt of a report of Irregularities or information about a possible fraud or suspected fraud directly by the CFO or CEO, a neutral and objective investigation will be initiated, and investigators will be assigned by the CFO or delegate and CEO.

If the report is received through the Whistleblower Ethics Reporting Program, or the Hotline, the CFO jointly with the Chief Strategy and People Officer will oversee the program's operations. A neutral and objective investigation will be initiated, and investigators will be assigned as part of the established process.

The CFO, in consultation with the CEO and/or legal counsel or other Executive leaders as appropriate, will determine the need to refer the matter to the appropriate authorities, and/or the respective licensing bodies.

The CFO will facilitate reporting to the Board of Governors to fulfill their oversight responsibilities on fraud related matters associated with this policy. The CFO will also ensure that changes to systems and procedures are implemented immediately to prevent similar fraud from occurring.

The Board of Governors and the Finance and Audit Committee (F&AC):

The F&AC sets the tone for an anti-Fraud culture and ethical behavior. The Committee reviews and assesses the integrity and monitors the performance of the system of internal controls.

Disciplinary Action

During any investigation, the alleged violator (s) may be given notice of the particulars of the allegations as appropriate and may be provided with an opportunity to respond. The individual(s) may be placed on administrative leave pending the completion of TOH's investigation into the misconduct. Honesty, confidentiality and cooperation during the investigation are expected.

Staff who are found to have committed fraud will be subject to disciplinary action and/or dismissal.

Related Policies:

- [Cheque Request Standard Operating Procedure \(SOP\)](#)
- [Code of Ethics and Workplace Conduct](#)
- [Conflict of Interest](#)
- [Employee Accountability](#)
- [Gifts](#)
- [Information Systems Asset Management](#)
- [Information Systems \(IS\) Acceptable Use](#)
- Internal Controls Framework
- Internal Controls Standard Operating Procedures (SOP)
- [Petty Cash](#)
- [Privacy Governance](#)
- [Procurement](#)
- [Respectful Behaviour in the Workplace](#)
- [Signing Authority](#)
- [Travel, Meals and Hospitality Expense](#)
- [TOH Information Security](#)
- [Vendor Code of Business Conduct](#)
- [Whistleblower Ethics Reporting Program](#)

Related Legislation or Regulatory Requirements

- [Broader Public-Sector Procurement Directive under the Broader Public Sector Accountability Act, 2010](#)

References:

None

Sensibilisation et prévention en matière de fraude

Objectif

L'Hôpital d'Ottawa s'engage à prévenir, à cerner et à atténuer les risques d'incident de fraude. La présente politique définit la fraude et clarifie :

- les attentes et responsabilités du personnel de L'Hôpital d'Ottawa en matière de sensibilisation, de prévention et de signalement des incidents de fraude réels ou présumés à l'intérieur et à l'extérieur de L'Hôpital d'Ottawa
- les mesures à prendre pour enquêter sur des incidents de fraude présumés ou soupçonnés lorsqu'ils sont identifiés
- les mesures disciplinaires susceptibles d'être prises en cas de survenue d'un incident de fraude.

Portée :

La présente politique s'applique à tous les membres du personnel, les vendeurs/fournisseurs et les autres parties qui font affaire, ou qui ont une relation d'affaires ou professionnelle, avec l'Hôpital.

Définitions

Corruption : Offrir, donner, solliciter ou accepter une incitation ou une gratification pouvant avoir une influence indue sur les faits et gestes d'une personne ou d'une entité. Des exemples de corruption sont les pots-de-vin, la machination, l'abus de position et l'extorsion.