

## **ANTI-FRAUD AND ANTI-THEFT POLICY AND PROCEDURES**

### **1. POLICY STATEMENT**

The Canadian Dental Assistants' Association (CDAA) has a zero tolerance for fraud or theft. It is the intent of the CDAA to promote consistent organizational behaviour by providing guidelines and assigning responsibility for the development of controls and the conduct of investigations.

CDAA values the integrity of our officers, directors, managers, supervisors, employees, (including full and part-time, casual, contract, permanent, temporary employees) and volunteers. The CDAA recognizes that each individual has a key role to play in the prevention, detection, and reporting of fraud. We therefore ask all individuals to be vigilant at all times and to report any concerns they may have at the earliest opportunity. The CDAA is committed to creating and maintaining an honest, open and well-intentioned working environment where individuals are confident to raise their concerns without fear of reprisal.

The CDAA is committed to enforcing its policy at all levels within the Association. Any officer, director, manager, supervisor, employee, (including full and part-time, casual, contract, permanent, temporary employees) or volunteer, who engages in fraud or theft will be subject to discipline, up to and including immediate discharge from employment or removal from leadership.

### **2. SCOPE OF CONDUCT COVERED BY THIS POLICY**

This policy applies to any irregularity, or suspected irregularity, involving directors, employees, volunteers, and members as well as consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any parties with a business relationship with the CDAA.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with CDAA.

All reported cases of fraud or theft will be investigated. Where it is justified, disciplinary or legal action and all necessary steps will be taken to recover any losses incurred.

### **3. ACTIONS CONSTITUTING FRAUD**

The term fraud refers to misappropriation, theft and other fiscal irregularities, including but not limited to:

- Any fraudulent act
- Misappropriation or theft of funds, securities, supplies or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of CDAA activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to outside parties financial activities engaged in or contemplated by the CDAA
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the CDAA with the intent of influencing or promoting favorable action towards that person or company (should not include promotional/advertising items that are distributed to clients/customers) EXCEPTION: Gifts less than \$75 in value (i.e. complimentary tickets for CDAA representatives to attend industry/affinity partner events, flowers/chocolates etc. given to CDAA office staff during holiday times)
- Forging or altering an invoice, request for reimbursement or other such document, related to the operation/expenses of the CDAA
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related irregularity

### **4. OTHER IRREGULARITIES**

If there is any question as to whether an action constitutes fraud or theft, contact the President and/or Executive Director of CDAA.

### **5. RESPONSIBILITIES**

Fraud Committee:

A Fraud Committee will be established consisting of the following individuals:

- President of the CDAA
- Vice President of the CDAA OR the Executive Director of CDAA
- One (1) CDAA Audit Committee member

The Fraud Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If their preliminary investigation substantiates that fraudulent activities have occurred, the Fraud Committee will issue their report to the Board of Directors through the Audit Committee of the CDAA.

If fraud is deemed to have occurred, the Board of Directors will refer the case to the appropriate law enforcement and/or regulatory agencies for independent investigation and will do so in conjunction with legal counsel.

CDAA Executive Director/Management/Staff:

Executive Director/Managers have a responsibility to:

- Ensure that an adequate system of internal controls exists within their area of responsibility and that controls operate effectively;
- Be aware of CDAA's *Code of Conduct* and *Fraud and Theft Policy* and the areas of higher risk of fraud; and
- Ensure that the CDAA's *Fraud and Theft Policy* is well communicated to all CDAA officers, directors, managers, supervisors, employees, (including full and part-time, casual, contract, permanent, temporary employees) and volunteers within their areas of responsibility.

Through daily work, the CDAA Executive Director and staff are in the best position to recognize any specific risks within our own area of responsibility. All CDAA staff also have a duty to ensure that those risks are identified and eliminated. Where it is believed that an opportunity for fraud or theft exists, whether because of poor procedures or oversight, these issues should be discussed with the Executive Director and/or the CDAA Audit Committee.

All CDAA officers, directors, managers, supervisors, employees, (including full and part-time, casual, contract, permanent, temporary employees) and volunteers:

- Ensure that they are familiar with, and comply with CDAA's *Fraud and Theft Policy*
- Ensure they are familiar with, and comply with controls and procedures in their areas of responsibility; and
- Report any suspected fraudulent acts in accordance with CDAA's *Fraud and Theft Policy*

## 6. CONFIDENTIALITY

The Fraud Committee will treat all information received, confidentially. Any individual who suspects fraudulent activity will notify the Executive Director and/or the Audit Committee immediately, and should ***not attempt to personally conduct investigations or interview/interrogations*** related to any suspected fraudulent act (see **REPORTING PROCEDURE** section below).

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the CDAA from potential civil liability.

## **7. AUTHORIZATION FOR INVESTIGATING SUSPECTED FRAUD**

Members of the Fraud Committee will have:

- Free and unrestricted access to all CDAA records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files (electronic format or hardcopy), desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

## **8. REPORTING PROCEDURES**

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations. The reporting individual should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

An individual who discovers or suspects fraudulent activity will immediately contact the Executive Director, President and/or Fraud Committee. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer, should be directed to the Fraud Committee.

No information concerning the status of an investigation will be disclosed except to those who must receive it in accordance with this policy. Proper response to any inquiry should be "I am not at liberty to say."

## **9. TERMINATION**

If an investigation results in a recommendation to terminate the employment of an individual, the recommendation from the Fraud Committee will be reviewed for approval by the CDAA Board of Directors and if necessary, outside counsel, before any definitive action is taken. The Fraud Committee does not have the authority to terminate the employment of any individual. The decision to terminate is made by a majority vote of the CDAA Board of Directors.

## **10. ADMINISTRATION**

The CDAA will review this policy and procedures on an annual basis, or as required, and will make necessary adjustments to ensure that it meets the needs of all officers, directors, managers, supervisors, employees, (including full and part-time, casual, contract, permanent, temporary employees) or volunteers.

## **11. ENQUIRIES**

Enquiries about this policy and related procedures can be directed to [info@cdaa.ca](mailto:info@cdaa.ca)