

Part:	<b>Financial Management and Administration</b>	Number:	<b>4102</b>
Section:	<b>Treasury Board's Risk Management Policies</b>	Date:	<b>2019-08-01</b>
Subsection:	<b>Other Risk Management Policies</b>	Page:	<b>1 of 4</b>
Policy:	<b>Employee Onus to Report Suspected Fraud or Similar Illegal Acts</b>		

## Employee Onus to Report Suspected Fraud or Similar Illegal Acts

### Objective

*The objective is to outline the expectations of employees in the reporting of suspected fraud or similar illegal acts.*

### Authority

*The Financial Administration Act, 1993, clauses 5(a) and subsection 10(2)*

### Applicability

This policy applies to ministry employees appointed under [The Public Service Act, 1998](#), and individuals employed on personal service and fee-for-service contracts with ministries of the Government of Saskatchewan.

In this policy, fraud is defined as the use of deception with the intent of obtaining an advantage, avoiding an obligation or causing a loss to another party. The term is used to describe such acts as theft, false representation, misappropriation, bribery and corruption. See [Section 4101 Incidents of Suspected Fraud or Similar Illegal Acts](#) for specific examples of employee and third party fraud or similar illegal acts.

This policy does not apply to acts of negligence or poor performance by employees, which should be addressed through normal human resource management processes.

### Treasury Board Policy

- .01 Any employee who has knowledge of a suspicious incident within a ministry of the Government of Saskatchewan, which may involve a fraud or similar illegal act, shall report it immediately. This includes incidents which involve an employee, a client, a supplier, a contractor or other third party.
- .02 No employee who has acted in good faith shall be subject to any reprisal for reporting, or proposing to report, a suspected fraud or similar illegal act.

### Provincial Comptroller Directives

#### Employee Responsibilities

- .03 Employees with knowledge of a suspicious incident within the Government of Saskatchewan, which may involve a fraud or similar illegal act, should contact their immediate supervisor. The supervisor will then contact the permanent head or delegate for the ministry. Where there is reason to believe an employee's supervisor may be involved, the employee should contact directly the permanent head, their delegate or the Director of Human Resources (or equivalent) for the ministry.

Part:	<b>Financial Management and Administration</b>	Number:	<b>4102</b>
Section:	<b>Treasury Board's Risk Management Policies</b>	Date:	<b>2019-08-01</b>
Subsection:	<b>Other Risk Management Policies</b>	Page:	<b>2 of 4</b>
Policy:	<b>Employee Onus to Report Suspected Fraud or Similar Illegal Acts</b>		

- .04 Employees should provide as much relevant, factual detail as possible in their reports but should not undertake their own investigation to collect evidence or information.
- .05 Allegations made under this policy are serious. Employees are responsible for respecting the reputations of individuals. Any malicious unfounded reports will be reviewed and considered for appropriate discipline of the reporting employee.
- .06 Employees reporting suspicious incidents under this policy should treat the matter as confidential and not discuss it with anyone other than their immediate supervisor, the permanent head (or their delegate) or the Director of Human Resources (or equivalent) for the ministry.
- .07 Employees should also be aware of guidance in [The Public Interest Disclosure Act](#) (PIDA) to disclose potential or suspected wrong doings they are aware of. Any disclosure made under PIDA does not eliminate an employee's requirement in .03 above to report fraud or similar illegal acts.
- Ministry Responsibilities**
- .08 The permanent head or delegate for the ministry shall determine the next step for every allegation of wrong doing. All allegations of fraud or similar illegal acts must be investigated. See [Section 4101 Incidents of Suspected Fraud or Similar Illegal Acts](#). Also, see [Section 4105 Reporting Incidents of Fraud or Similar Illegal Acts](#) for specific reporting requirements.
- .09 At the completion of an investigation, ministries may advise employees reporting suspicious incidents under this policy, that no wrong doing was found or that their report was acted upon. However, specific details should not be provided.
- Confidentiality**
- .10 Reasonable measures shall be taken to maintain confidentiality and to protect, to the extent possible, the identity of employees reporting suspected offenses under this policy. Ministries should consult with their legal advisors where disclosure is necessary to conduct an effective investigation, for disciplinary or legal proceedings, or where there are questions related to privacy or freedom of information requests.

Part:	<b>Financial Management and Administration</b>	Number:	<b>4102</b>
Section:	<b>Treasury Board's Risk Management Policies</b>	Date:	<b>2019-08-01</b>
Subsection:	<b>Other Risk Management Policies</b>	Page:	<b>3 of 4</b>
Policy:	<b>Employee Onus to Report Suspected Fraud or Similar Illegal Acts</b>		

**Employee Protection**

- .11 No employee who has acted in good faith shall be subject to any reprisal for reporting, or proposing to report, a suspected fraud or similar illegal act under this policy. Prompt action, including appropriate disciplinary action, will be taken in response to any harassment, discrimination or other retaliation.
- .12 Protection from employer reprisal for individuals reporting unlawful conduct is provided in section 2-42 of [The Saskatchewan Employment Act](#).
- .13 Any employee who reasonably believes that he/she is being subjected to retaliation by another employee, including their supervisor, as a result of reporting or proposing to report a suspected offense under this policy, should contact the permanent head (or their delegate), the Director of Human Resources (or equivalent) for the ministry or their union representative.
- .14 Employee questions regarding this policy should be directed to the employee's immediate supervisor or to the permanent head or delegate for the ministry.
- .15 Ministries are responsible for communicating this policy to all employees and ensuring a current copy is available for their reference.

**References**

[4100 Other Risk Management Policies](#)

[4101 Incidents of Suspected Fraud or Similar Illegal Acts](#)

[4105 Reporting Incidents of Fraud or Similar Illegal Acts](#)

[4210 Personal Service Contracts](#)

[The Collective Bargaining Agreement between The Government of Saskatchewan and Saskatchewan Government and General Employees' Union](#)

[The Union Management Agreement between The Government of Saskatchewan and The Canadian Union of Public Employees, Local 600-3](#)

[Saskatchewan Public Service Commission Human Resource Manual, PS 803 Corrective Discipline Policy](#)

[The Freedom of Information and Protection of Privacy Act](#)

[The Public Interest Disclosure Act](#)

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Section:	<b>Treasury Board's Risk Management Policies</b>	Date:	<b>2019-08-01</b>
Subsection:	<b>Other Risk Management Policies</b>	Page:	<b>4 of 4</b>
Policy:	<b>Employee Onus to Report Suspected Fraud or Similar Illegal Acts</b>		

[\*The Public Interest Disclosure Regulations\*](#)

[\*The Public Service Regulations, 1999\*](#), including [\*Oath or Declaration of Office\*](#)

[\*The Saskatchewan Employment Act\*](#)

[\*Fraud Awareness Training\*](#)