

Appendix A – Fraud Deterrence Program Definitions

When used in the USask's Fraud Deterrence Program policies, guidelines and supporting procedures, these terms are to be interpreted as follows:

Complainant

An individual who has disclosed or reported an alleged fraudulent or unethical activity, irregularity or other wrongdoing.

Ethical Conduct

Conduct that is fair, free from deception and impropriety, and is consistent with the standards identified in the USask's Policies and Procedures.

Fraud

An intentional misappropriation of assets, including physical and monetary assets and information technology (e.g. software, intellectual property, data), through concealment and/or deception, including manipulation of USask records. A false representation of a matter of fact, whether by words or by conduct, by false or misleading allegations, or by concealment of what should have been disclosed - an intentional act that is committed to secure an unfair or unlawful gain, and includes but is not limited to:

- Misappropriation of USask property.
- Altering or deliberately recording incorrect information (financial or non-financial) for either a personal or USask advantage.
- Unauthorized use of USask property and resources for personal advantage or gain.
- Any claim for reimbursement of expenses that are not incurred for the benefit of USask.
- Bribery.
- Identity theft.
- Forgery or alteration of documents.
- Authorizing or receiving payment for goods or services not received or performed.
- Authorizing or receiving payment for time not worked.
- Misrepresentation of: professional or academic credentials; or, status with USask.

Good Faith

A sincere and honest belief, without any malice or the desire to defraud or deceive others.

Impropriety

Failure to observe generally accepted standards or to display honesty and integrity.

Irregularity or Wrongdoing

Any activity or potential activity that willfully violates USask policies, regulations or procedures (such as the Conflict of Interest Policy), including questionable accounting or auditing matters within USask, including but not limited to:

- A contravention or breach of USask Policies or Regulations.
- Activities that violate local, provincial or federal laws.
- Breach of confidentiality.
- Misuse of USask funds, assets, or resources.
- Gross mismanagement.
- A deliberate act or omission that creates a significant danger to the life, health or safety of persons or to the environment.
- Unauthorized interference in an action, activity, process, transaction, or event.
- Reprisals for reporting an alleged incident.
- Discrimination, harassment, physical assault or bullying.
- Vandalism
- Harmful misrepresentation of information or data.

USask Community or Members of USask

All faculty, staff, trainees, students, and adjuncts of USask, whether full-time, reduced, or part-time; and any other person while acting on behalf of or at the request of the USask including, but not limited to, members of a USask committee or governance body (including the Senate and the Board of Governors), persons giving advice or providing services to USask at the request of USask, and anyone involved in a decision-making process on behalf of USask.

Reprisal

The act or an instance of retaliation in any form, including but not limited to:

- Dismissal or threat of dismissal.
- Disciplinary action.
- Demotion or withholding of a due promotion.
- Intimidation, coercion, or threats.
- Suspension or threat of suspension.
- Imposition of any penalty.
- Harassment.
- Discrimination.
- Any act that adversely affects the member's employment or learning conditions.

Respondent

An individual who is the subject of a report of alleged fraudulent or unethical activity, irregularity or other wrongdoing.

Retaliation

Any adverse reaction or action taken against an individual as a direct consequence and response to the individual having made a good faith report of a possible fraud, irregularity, wrongdoing or violation of the USask's policies.

Safe Disclosure Officer

Responsible employee as designated by USask.

Unethical Behavior

Any behavior that is deliberately deceptive, unfair, dishonest, lacking integrity, or a violation of the standards identified in the USask's Policies and Procedures. Unethical behavior may not necessarily be illegal.

USask

The University of Saskatchewan, under the governance of the Board of Governors.

Whistleblower

An individual or entity who files a report of suspected illegal or unethical conduct that is believed, in good faith, to be a violation of law or USask's policies.