



YORK REGION DISTRICT SCHOOL BOARD

Policy and Procedure #196.0, Misappropriation or Misuse of Board Resources

Executive Summary

The York Region District School Board (the “Board”) recognizes the importance of its management of Board public funds and the responsibility to safeguard any and all resources attained by means of those public funds.

The Board is committed to providing and enhancing public confidence in the integrity of its administration of public education. All Board employees and Trustees are expected to uphold high standards of business and personal ethics and act with honesty and integrity in the conduct of their duties and responsibilities.

Stakeholder Groups with Responsibilities under this Policy and Procedure

- Board of Trustees
- Director of Education
- Associate Directors
- Coordinating Superintendent(s)
- Superintendents of Education
- Principals, Managers and Supervisors
- Community and Fundraising Events Review Committee
- Staff members
- Students
- Parents and Guardians
- Community Advisory Committee members
- External Community Organizations

Relationship to Board Priorities

By safeguarding the resources acquired through public funds, the Board enhances public confidence in order to build and maintain collaborative relationships while ensuring strong ethics at all levels of the Board.

Timelines and Next Steps

This policy was scheduled for second review at the January 17, 2023 Policy and By-Law Standing Committee meeting.

Providing Feedback

Questions about this policy and/or procedure should be raised with your principal, manager or supervisor. If additional clarification is required, principals, managers and supervisors may contact the lead superintendent and/or subject matter expert and Trustee Services

In accordance with [Board Policy 285.0, Board Policies, Procedures and Supporting Documents](#), the Board welcomes all comments and suggestions on Board policy.

Input is an important component of the review process. If you feel a policy and/or procedure needs to be revised, feedback may be submitted through the school council or by submitting the on-line form. In your response please:

- outline clearly the specific section(s) of the policy and/or procedure in which you are not comfortable,
- suggest specific alternate wording to reflect your position, and
- identify the reason(s) for your concern(s).

Specific recommendations or questions about the review process should be submitted using the on-line form or sent to the Policy Officer via email at policy.committee@yrdsb.ca, or via telephone at 905-727-0022 extension 2570 or in hard copy at [The Education Centre – Aurora](#).

Contact

Chief Financial Officer

Related Documents

[Standards of Conduct](#)

[Conflict of Interest](#)

[Purchasing Policy](#)

[Expense Policy](#)

[Staff Progressive Discipline](#)

[Trustee Code of Conduct](#)

It is the expectation of the York Region District School Board that all employees, students and persons invited to or visiting Board property, or partaking/volunteering in Board or school-sponsored events and activities, will respect the policies and procedures of the Board.



Board Policy #196.0, Misappropriation or Misuse of Board Resources

1. Policy Statement

The Board recognizes that it has a responsibility to appropriately manage and safeguard its resources. Anyone who has reasonable and probable grounds to believe a Trustee, Board employee, member of the community or student has, or is suspected to have, misappropriated or misused Board resources, or is about to do so, shall report it immediately as outlined in the Board Procedure #196.1: Misappropriation or Misuse of Board Resources.

2. Application

This policy and its related procedure address conduct that can compromise public confidence and relationships both within and external to the Board.

Reprisal against an individual for reporting, being named in a relation to a report or participating in an investigation under this policy is strictly prohibited. If this occurs, it may result in disciplinary action or other appropriate consequences for members of the community.

If it is determined that allegations have been filed in bad faith, an investigation may be discontinued and disciplinary action or other appropriate consequences may occur.

3. Responsibilities

3.1 The Board of Trustees is responsible for:

- a) establishing Board policy that governs the safeguarding of Board resources;
- b) forwarding any operational matters related to the safeguarding of funds to the office of the Chief Financial Officer and/or the Board Audit Committee;
- c) reviewing this policy in accordance with the priorities in the Trustees' Multi-Year Strategic Plan and the approved policy review cycle;
- d) understanding and communicating with members of the community about this policy, where applicable;
- e) referring any matter that may be criminal in nature under this policy in respect of the Director of Education or a Board member, as appropriate, to the York Regional Police; and
- f) investigating any report under this policy in accordance with this policy, its related procedure and the Process to Investigate Complaints Filed Against the Director of Education

3.2 The Director of Education is responsible for:

- a) implementing the Misappropriation or Misuse of Board Resources policy;
- b) investigating any complaints against the Chief Financial Officer including, but not limited to, hiring an external auditor or other necessary independent resources; and
- c) referring any matter that may be criminal in nature, as appropriate, to York Regional Police.

3.3 The Chief Financial Officer is responsible for:

- a) investigating any complaints including, but not limited to, hiring an external auditor or other necessary independent resources; and
- b) referring any matter that may be criminal in nature, as appropriate, to York Regional Police.

4. Definitions

4.1 Board Resources

Board Resources may include but not limited to School/Department Funds (School Generated Funds, Petty Cash, School/Department Budget), equipment, supplies, use of PCard, etc.

4.2 Members of the Community

Include, but are not limited to, Board statutory or ad hoc committee members who are not Trustees, contractors, parent(s)/guardian(s), permit holders, vendors, volunteers, visitors, service providers, community partners, students and all other persons who are invited to or who work on Board property.

4.3 Misappropriation of Resources

The intent of the individual(s) to knowingly take or steal, remove or sell Board resources, including for personal gain.

4.4 Misuse of Resources

The intent of the individual(s) to knowingly use Board resources in a manner benefiting the individual(s) or others that is not the intended use or benefit of the resource.

4.5 Reprisal

The negative treatment or suggestion of negative treatment of an individual because of their reporting of a Misappropriation or Misuse of Board Resources or any related investigation or resolution process.

4.6 Student

For the purpose of this policy, a student is a current student of the Board of any age and/or a past student of the Board who has not achieved the age of 18.

5. Contact

Chief Financial Officer

6. History

Working Document: 2022

Final Approval: February 2023



Board Procedure #196.1, Misappropriation or Misuse of Board Resources

1. Procedure Statement

This procedure addresses allegations and concerns related to the Misappropriation or Misuse of Board Resources policy.

2. Application

This procedure provides the framework for the reporting and investigation of misappropriation or misuse of Board resources by Trustees, Board employees, students and community members.

Reports should be addressed in a timely manner when being brought to the attention of the appropriate person described below.

Records will be maintained as per the [Progressive Discipline](#) policy and procedure and retention schedule, the relevant collective agreements and the [Records and Information Management](#) policy and procedure.

When assessing if allegations are founded, determinations will be made on the balance of probabilities. Issues raised anonymously will be assessed to determine if an investigation can or will be undertaken.

2.1 Procedure for Reporting

A report of misappropriation or misuse of Board resources shall be in writing and include a description of the wrongdoing, date or dates of the wrongdoing, the name of the individual alleged to have committed the wrongdoing and the names of any witnesses.

The individual reporting the wrongdoing is not a party or complainant as those terms are generally understood in the context of a breach of a policy. Therefore, they have no rights to receive information about the outcome of any investigation.

All reports of misappropriation or misuse of Board resources shall be made to the office of Chief Financial Officer except when the allegations concern:

- a) the Chief Financial Officer
 - the report shall be made to the Director of Education;
- b) the Director of Education
 - the report shall be made to the Chair and Vice-Chair of the Board or otherwise in accordance with the *Process to Investigate Complaints Filed Against the Director of Education* and the office of the Chief Financial Officer will be informed;

- c) a Board Member or Trustee
 - the report shall be made to the Director of Education and the Integrity Commissioner in accordance with the Trustee Code of Conduct and Protocol for Trustee Code of Conduct.

3. Responsibilities

3.1 The Chief Financial Officer shall:

- a) the report shall be made to the Director of Education.

3.2 The Director of Education shall:

- a) the report shall be made to the Chair and Vice-Chair of the Board or otherwise in accordance with the Process to Investigate Complaints Filed Against the Director of Education and the office of the Chief Financial Officer will be informed.

3.3 A Board Member or Trustee shall:

- a) the report shall be made to the Director of Education and the Integrity Commissioner in accordance with the Trustee Code of Conduct and Protocol for Trustee Code of Conduct.

3.4 Students shall:

- a) notwithstanding the reporting requirements above, students, with their parent(s)/guardian(s) where applicable, may report misappropriation or misuse of Board resources by a Board employee (other than the Director of Education or Chief Financial Officer), student or members of the community to their principal or vice-principal who will promptly report it to the office of the Chief Financial Officer. If the allegations of wrongdoing involve the principal or vice-principal, the report should be made to the appropriate superintendent of education who will then report the issue to the office of the Chief Financial Officer.

3.5 Investigation Process

- a) If the report filed requires investigation as determined by the persons to whom the report was filed, as described above, the Chief Financial Officer will appoint a Board employee or outside third party consultant where appropriate to conduct a financial audit, or if the matter is in regard to non-financial resources, shall work with the Office of the Board Comptroller, and any other department as appropriate, to facilitate an investigation in a timely manner.

Where the investigation relates to a report concerning a Board Employee (other than the Director of Education), student or member of the community, the Office of the Chief Financial Officer or the Office of the Director of Education, or designate, as appropriate, will:

3.5.1 receive the report, and:

- a) conduct an initial review to determine whether the Report has merit under this policy or should be referred for review under an alternate policy;
 - b) determine if the involvement of an external investigator/consultant/forensic accountant is required;
 - c) determine if an individual is required to be relocated, not attend at work or not attend on Board property, and issue a letter to the affected party;
 - d) determine the scope of the investigation, who is to be interviewed and conduct interview(s);
 - e) notify all participants of confidentiality requirements;
 - f) interview individuals and/or review documents;
 - g) collect, secure and review potential evidence, documentation or images that may be relevant;
 - h) make a determination as to whether the incident should be referred to York Regional Police;
 - i) ensure that Human Resource Services or the Director of Education will determine appropriate consequences and/or corrective actions in accordance with the Progressive Discipline policy and procedure; and
 - j) review controls to make necessary or required improvements and inform the Board audit committee, as required.
- b) Where the investigation relates to the conduct of the Director of Education, Chair and Vice-Chair of the Board, or otherwise in accordance with the Process to Investigate Complaints Filed against the Director of Education will follow the above process with necessary modifications as required in the Process to Investigate Complaints Filed against the Director of Education.

Where the investigation relates to a report regarding concerning the conduct of a Board member the conduct will be considered in accordance with the Trustee Code of Conduct and the Protocol for Trustee Code of Conduct.

3.6 Outcome of Investigation

- a) If a Board employee is found to have breached this policy, the following consequences/actions may be taken:
 - counseling and/or training;
 - disciplinary action in accordance with applicable Board policies and procedures up to and including termination of employment; and
 - any other appropriate action in the circumstances.
- b) If a member of the community is found to have breached this policy, the Director of Education shall determine which following consequences/actions may be taken up to and including:
 - exclusion from Board property;
 - removal from any Board statutory or ad hoc committee;
 - termination of contract;
 - cancellation of an existing permit;
 - being barred from obtaining permits in the future;
 - civil action or criminal charges; and
 - any other appropriate action in the circumstances that the Board determines.

If a student is found to have breached this policy, the Director of Education shall determine appropriate consequences/actions that may be taken under Policy #668.0, Caring and Safe Schools.

4. Contact

Chief Financial Officer

5. History

Drafted: 2022

Final Approval: February 2023