



**SUBJECT: Occupational fraud**

**TO: Audit Committee**

**FROM: Human Resources Department**

Report Number: HR-2-17

Wards Affected: Not applicable

File Numbers: 130-02

Date to Committee: May 31, 2017

Date to Council: May 31, 2017

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### **Recommendation:**

Receive and file human resources department report HR-2-17, regarding occupational fraud.

### **Purpose:**

- An Engaging City
- Good Governance

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### **Background and Discussion:**

On September 27, 2010, Council approved city auditor's report CA-20-10 regarding protocols for reporting specific events to the Audit Committee. Appendix A of report CA-20-10 outlines management's responsibility to report the occurrence of certain events of fraud, to the next Audit Committee meeting.

In accordance with the approved protocols, reports to the Audit Committee are 'for information only' to inform members of the actions and responses of management to the specific events.

### **Strategy/process**

Staff became aware of potential theft of equipment. The Human Resources department conducted an internal investigation and also reported the incident to the Halton Regional Police.

### **Options considered**

- Deal with the employee directly.
- Halton Regional Police continue to conduct their own investigation.

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### **Financial Matters:**

Replacement cost to be covered by the department.

### **Total Financial Impact**

The value of the equipment was \$13,251.78

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### **Connections:**

Not applicable

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### **Public Engagement Matters:**

Not applicable

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### **Conclusion:**

Following an investigation the employee was dealt with.

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Respectfully submitted,

Leanne Sneddon

Human Resources Manager

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### **Report Approval:**

All reports are reviewed and/or approved by Department Director, Director of Finance and Director of Legal. Final approval is by the City Manager.