

MEMORANDUM

To: Audit Committee

From: Paul Duggan
Director, Audit Services

Date: December 17, 2018

Re: Fraud Reporting

Responsibility to investigate fraud

The audit services branch is charged with investigating all allegations of fraud under the Region's Code of Conduct. Specifically it states:

All employees of The Regional Municipality of York are responsible for immediately reporting suspected fraud, theft or breach of trust or other wrongdoings to their Supervisor, Department Head or the Chief Administrative Officer. All Supervisors, Department Heads or the Chief Administrative Officer should inform Audit Services of all suspected incidents of fraud, theft or breach of trust. Audit Services will conduct the investigation.

Direction from Audit Committee

Audit Committee provided direction to the Director, Audit Services to report any fraud in excess of \$50,000 historically. This direction was reconfirmed by Audit Committee at its February 12th, 2015 meeting. Audit services will continue to report to Audit Committee any fraud in excess of \$50,000 until otherwise directed by Audit Committee.

Paul Duggan
Director, Audit Services