

<p>Kelsey School Division Box 4700 The Pas, MB R9A 1R4</p>	<p>Code: GBGB</p>
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FRAUD PREVENTION

Committed to maintaining high standards of honesty, integrity and ethical conduct, the Kelsey School Division will develop procedures to ensure effective disclosure, reporting and investigation of fraud occurrences within the Kelsey School Division operation. The procedure does not refer to students, but does apply to all School Division employees.

Management is responsible for the detection and prevention of fraud, misappropriations and other irregularities. The Secretary Treasurer is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of such instances.

A procedure document will include definitions of fraudulent acts, and outline the steps to be followed in dealing with such acts including reporting to authorities, investigation, and possible disciplinary action to be taken.