

<b><i>FRAUD IN THE WORKPLACE</i></b>	<b>POLICY</b>	
	<b>Document Number:</b>	FR-FA-PL-1000
	<b>Version Number:</b>	01

### **1.0 Purpose:**

The purpose of this policy is to identify the type of acts that are considered to be fraudulent, prohibit their occurrence, and describe the steps to be taken when fraud is suspected.

### **2.0 Scope:**

This policy applies to all employees; as well as all consultants/contractors who do business with VTA.

### **3.0 Responsibilities:**

The responsibilities of the Board of Directors (BOD), VTA Management and Employees are delineated in the Procedure Document Number FR-FA-PR-1000.

### **4.0 Policy:**

VTA is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of VTA that no employees or consultants/contractors shall commit any act of fraud against VTA. VTA shall identify and promptly investigate any suspected fraudulent or illegal activity against VTA and, when appropriate, pursue all legal remedies available under the law as delineated in the Procedure Document Number FR-FA-PR-1000.

### **5.0 Definitions:**

5.1 Fraud and other similar irregularities include, but are not limited to:

5.1.1 Claim for reimbursement of expenses that are inappropriate.

5.1.2 Forgery or unauthorized alteration of documents (checks, promissory notes, time sheets, independent contractor agreements, purchase orders, budgets, ordinances, resolutions and minutes, etc.).

5.1.3 Misappropriation of VTA assets (funds, securities, supplies, furniture, equipment, software, etc.).

5.1.4 Improprieties in the handling or reporting of money transactions.

5.1.5 Authorizing or receiving payment for goods not received or services not performed.

5.1.6 Unauthorized alteration, destruction, forgery, copying, distribution or manipulation of data.

5.1.7 Deliberate misrepresentation of information on documents.

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5.1.8 Any violation of Federal, State, or Local laws related to fraud.

5.1.9 Seeking or accepting anything of material value from those doing business with the VTA including vendors, consultants, contractors, lessees, applicants, and grantees. Materiality is determined by the Fair Political Practices Commission's regulations, and relevant VTA policies.

5.2 Employee – In this context, employee refers to any individual or group of individuals who receive compensation from the VTA. This includes, but not limited to, regular full time and part time employees, contract employees and extra-help and interns.

5.3 Management – In this context, management refers to any administrator, manager, director, supervisor, or other individual who manages or supervises funds or other resources, including human resources.

5.4 Consultant(s)/Contractor(s) – In this context, consultant/contractor includes anyone or entity that has an oral or written contract to provide services to VTA.

## **6.0 Exceptions:**


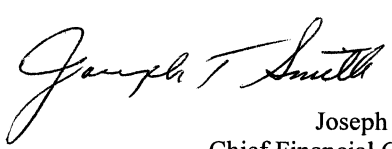

This policy does not cover matters for which there are other established processes for the reporting and investigation of alleged improper conduct or violations, including

- Investigations into improper conduct or violations covered by collective bargaining agreements; and/or personnel policies and procedures
- Discrimination or harassment based on prohibited grounds set out in statute

## **7.0 Summary of Changes:**

Initial Release of this Policy.

## **8.0 Approval Information:**

<i>Prepared by</i>	<i>Reviewed by</i>	<i>Approved by</i>
 Ali Hudda Deputy Director of Accounting	 Joseph Smith Chief Financial Officer	 Michael T. Burns General Manager

<b>Original Date:</b>	<b>Revision Date:</b>	<b>Page 2 of 2</b>
09/22/2009	N/A	