



Victoria University of Wellington Students' Association

Fraud and Theft Prevention Policy

1. Policy:

The VUWSA recognises the importance of promoting a workplace culture that does not tolerate fraud and theft, and where appropriate safeguards are in place in order to curb opportunities for behaviour involving fraud and/or theft. To this effect the VUWSA wishes to create a strong deterrence effect with the intention of preventing fraud and/or theft.

2. Purpose:

The purpose is to provide a framework to prevent fraud and theft, and to provide a procedure to follow in the event that fraud and/or theft is suspected or identified.

3. Organisational Scope:

This policy applies to the following:

- All Executive members of the VUWSA
- All employees of the VUWSA
- All volunteers of or affiliated to the VUWSA
- All contractors of the VUWSA.

4. Responsibilities:

- All Association personnel have a responsibility to immediately report any fraud and/or theft or suspected fraud and/or theft they may encounter.
- All Association personnel have a responsibility to follow approved procedures of the VUWSA when claiming or authorising expenditure by the Association, and/or the use of Association property.

- All Association personnel have a responsibility to ensure services are provided in accordance with VUWSA's approved policies and procedures, and to ensure that appropriate amounts are charged to recipients of services not intended to be provided at no, or at reduced cost.
- Where a fraud and/or theft investigation has begun all involved Association personnel shall treat any and all information they may hold as confidential, and shall not discuss or share the information with those not involved with the investigation, nor discuss the investigation amongst others that are or may be involved in the investigation outside of the parameters set by the leader of the investigation.
- All communication on the progress of an investigation will be channelled through the individual charged with leading the investigation.

5. Procedure:

5.1 *Initial Reporting*

- All Association personnel have a responsibility to report any incidence of actual or suspected fraud and/or theft that they may encounter.
- The suspicion of fraud and/or theft should not be investigated by the member of Association personnel discovering it (unless later authorised by the Association Manager and/or the President), nor should they discuss the suspicion with anyone other than the person they report it to.
- The initial person(s) to notify of an incidence of fraud and/or theft is the Association Manager and/or President.
- The Executive is to be informed a breach of this policy has occurred and an investigation is to be conducted. At this stage of the process specific details regarding the investigation will not be released to the Executive.

5.2 *Subsequent Action*

- The Association Manager and/or President will promptly organise an investigation of the allegations.
- An investigation committee will be established in order to conduct a fair and thorough examination of the reported incident. The

investigation committee will consist of the Association Manager and/or President, and the VUWSA Trust representative on the Audit and Finance Committee or in the instance that they not be available, another member of the VUWSA Trust to be decided by the VUWSA Trust Chair.

- The VUWSA Trust representative on the Audit and Finance Committee (or approved nominee, as outlined above) will, at the nearest possibility, advise the Executive that an investigation is under way.
- Should the investigation be carried out against the Association Manager, the President and the VUWSA Trust representative on the Audit and Finance Committee (or approved nominee) will conduct an investigation.
- Should the investigation be carried out against the President, the Association Manager and the VUWSA Trust representative on the Audit and Finance Committee (or approved nominee).
- After resolution of any investigation, systems and procedures will be reviewed to determine whether any improvements are to be effected.
- Should the investigation establish that a fraud and/or theft has occurred, the investigation committee will determine whether to involve law enforcement authorities.
- Any investigation of fraud and/or theft shall be documented in writing, including but not necessarily limited to detail as to how the fraud and/or theft was discovered, the process followed during the subsequent investigation, the details of any interviews conducted and any other relevant correspondence.
- An investigation may include securing evidence to ensure it is not interfered with.
- Any person who is the subject of a fraud and/or theft investigation may be suspended until the investigation is completed. Any return to work or subsequent disciplinary action will depend on the outcome of the investigation.
- The Executive is to be informed when the investigation is complete. All relevant details of the investigation will be presented to the Executive but only when the investigation is complete and all relevant details have been examined.

6. Approval Dates:

Approved on: 1 October 2009

This version takes effect from: 5 October 2009

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This policy will be reviewed by: 30 September 2011