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| **Purpose** | To ensure that name of service operates internal procedures to prevent and detect theft and fraudulent actions.  |
| **Scope** | This document applies to all staff, former staff, contractors, volunteers, governing body and service users of name of service. |
| **References** |
| **Standards** | [HDSS 8134:2008 Health and Disability Services Standards](https://www.health.govt.nz/system/files/documents/pages/81341-2008-nzs-health-and-disability-services-core.pdf) |
| **Other documents**  | [Fraud Management Strategies](http://www.oag.govt.nz/2011/public-sector-fraud/results.htm) |

**Principles of fraud and theft prevention and management**

**At all times**

**Governance/management**

Any allegations concerning the Manager should be made to the Board.

All staff members are aware of their responsibility to immediately inform the ….. should they suspect or become aware of any improper or fraudulent actions by staff, suppliers, contractors, Board members/directors or other persons associated with name of service.

Staff with delegated responsibility for ensuring the safety of physical and financial resources are competent to carry out and are held accountable for the proper execution of these responsibilities.

The requirements and standards of generally accepted accounting practices are met.

Financial systems are designed to prevent and detect the occurrence of fraud.

Physical and financial resources are kept secure and accounted for.

Any statement made on behalf of name of service and related to any instance of supposed or actual theft shall be made **exclusively** by ………



All matters related to the case shall remain strictly confidential and breaches will be dealt with through disciplinary processes.

Any investigation into theft or fraud allegations will be conducted in a manner that conforms to the principles of natural justice and follows fair and just processes.

**Allegation of theft or fraud**

**Chair of the Board/Manager**

Anyone

**Step 1**:

If the allegation is of a serious matter, **immediately** report the matter to the New Zealand Police.

Reporting

Any other allegations are reported to the manager or Chair of the Board

**Step 2**:

Within 24 hrs hours

* Record the details of the allegation - the person(s) allegedly involved; the nature, time and circumstances and the quantity and/ or value of the theft or fraud.
* Request a written statement from the person who has informed the Manager/Chair of the Board of the alleged fraud/ theft.

Person the fraud or theft is reported to

* Initial actions to be taken.
* Consultation with the person that reported.
* Confidential consultation with other senior staff about the allegation and how to manage it.
* Decision on the investigation processes.

**Step 3**:

Within 5 days

Nominated investigator

* Inform the alleged person in writing of the allegation that has been received and request a meeting with them and their representative(s).
* Meet with the person (and representatives) to explain the allegation against them.
* Obtain a written response.
* Any verbal response must be recorded as minutes of that meeting and the accuracy attested by all persons present.
* Advise the alleged person in writing of the processes to be involved from this point on.

**Step 4**:

If a case is considered to exist

Within 7 days

Chair of the Board/

manager

Dependent on the situation:

* Invoke any disciplinary processes according to the employment contract.
* Lay a complaint with the New Zealand Police.
* Commission an independent expert investigation in case of fraud.
* Search for written evidence of the possible fraudulent action.
* Seek legal advice.
* Advise your funders of the situation.

**Step 5**:

Investigate and respond

Within 15 days

Nominated investigator/

Chair of Board/manager

If no prima facie case exists, document this decision and record that no further action is to be taken.

# Consultation

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| Group/Role | Date |
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