

FRAUD AND CORRUPTION RESPONSE PROCEDURE

Section	Risk Management
Contact	Director Risk and Assurance
Last Review	December 2018
Next Review	December 2023
Approval	C19/43
Effective Date	2 May 2019

Procedures

1. Notifying suspected fraud or corruption

Any person who suspects that a fraudulent or corrupt act is occurring or has occurred, must report this immediately. All information about suspected fraud or corruption is to be treated confidentially to the extent possible, and where made by a staff member, may be made as a protected disclosure in accordance with the University's Protected Disclosures Policy.

In accordance with the Fraud and Corruption Policy, all University staff have a duty to report suspected cases of fraud or corruption using one of the following mechanisms:

- Making a protected disclosure in accordance with the University's Procedure for the Disclosure of Serious Wrongdoing
- Raising their concerns with their manager
- Completing and submitting the 'Suspected or Detected Fraud or Corruption Notification Form'
- Emailing or telephoning the Director Risk and Assurance
- Emailing or telephoning the Employment Relations Manager

In addition to notifying an appropriate authority, staff should use all reasonable endeavours to document and preserve any available evidence.

Sufficient information should be provided to enable an initial investigation of the suspected fraud or corrupt act. This should include details about the events or acts constituting the suspected fraud or corrupt act, dates, times and persons alleged to be involved, together with any documentation, evidence or verifiable facts to support the allegation.

2. Procedure following notification

Where fraud or corruption is notified to a manager, that manager must immediately advise the Director Risk and Assurance or the Employment Relations Manager, and provide any supporting information.

The Director Risk and Assurance will be advised of all notifications received and is responsible for the following actions:

- ensuring that any instances of suspected fraud or corruption are appropriately recorded, investigated and satisfactorily resolved;
- keeping the Vice-Chancellor apprised of any allegations, investigations and outcomes;
- notifying the external auditor and the Chairperson of the Finance and Assurance Committee as appropriate.

The Director Risk and Assurance will ensure this by:

- determining whether an investigation is warranted in the circumstances;
- managing any allegations or any investigation in accordance with the Policy on Staff Conduct, employment agreements and Massey's obligations under the Employment Relations Act, in consultation with the Employment Relations Manager;
- overseeing or undertaking an investigation (noting that an external investigator may be appointed);
- receiving updates and reports from any investigation;
- determining, in consultation with relevant internal parties, the appropriate course of action to be pursued, which may include:
 - Referral to external agencies, such as the NZ Police
 - Disciplinary action in accordance with the Policy on Staff Conduct
 - Implementing a process to recover money, assets or property

3. Investigation Outcomes

Where an allegation of fraud or corruption is substantiated, and an investigation has concluded, a post-incident review will be undertaken to identify any control weaknesses and mitigate any residual fraud or corruption risk. Consideration will be given as to whether a more comprehensive internal audit is warranted.

4. Communications protocol

The Vice-Chancellor has sole authority to authorise any communication with respect to any allegation, any investigation or any referral to a regulatory organisation or law enforcement agency by the University.