

FRAUD PREVENTION POLICY

Section	Risk Management
Contact	Risk Manager
Last Review	December 2014
Next Review	December 2017
Approval	A&R 15/01 – February: 3.4.1
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Purpose:

To ensure that the assets and reputation of Massey University and its staff are protected from fraudulent misconduct.

Definitions:

Fraud: Fraud is defined as wilful theft, embezzlement, violation of Massey University policies relating to employment, finance, equipment and other assets, or any other action in relation to those matters likely to bring the University into disrepute.

This includes, but is not limited to:

- Forgery of any type,
- Misappropriation of funds, financial securities, supplies and other assets (including Intellectual Property),
- Irregularity in recording and reporting financial transactions,
- Seeking and accepting anything of material value (i.e. greater than \$200) from contractors to the University, without disclosure in accordance with the Discretionary Expenditure Policy,
- Unauthorised use of property, equipment, material and records (including academic records),
- Unauthorised disclosure of confidential information,
- Dishonest claims for reimbursement of expenses,
- Dishonest use of a University Credit Card,
- Failure to disclose any Conflict of Commitment or Interest.

Policy:

Massey University:

- Is committed to development and maintenance of best practice processes and procedures to prevent and detect fraud, and that demonstrate appropriate stewardship of Massey University assets.
- Whilst the Vice-Chancellor has ultimate responsibility for ensuring that adequate controls are in place to prevent and detect fraud, each Manager has responsibility for ensuring that appropriate controls are in place at all levels to ensure safeguards against fraudulent activity, and must take action to implement and maintain these controls.
- Massey University has a zero tolerance to fraud, will investigate all reported incidents of alleged fraud, and prosecute as appropriate.
- Staff who may consider there are grounds for enquiry into fraudulent activity should in the first instance raise any allegation of fraud and/or corruption with their Line Manager, or AVC People and Organisational Development, or

the University Risk Manager, or Internal Auditors, or may make disclosure under the Protected Disclosures Act 2000, using the Procedure for the Disclosure of Serious Wrongdoing available on <http://policyguide.massey.ac.nz>.

- Within the constraints of Protected Disclosure, the Vice-Chancellor will appoint under delegation an appropriate person to lead the enquiry.
- All disclosures of dishonest or fraudulent practices must be treated seriously. All proven incidents of fraud will be pursued through every means available and appropriate disciplinary action taken.
- Internal Audit will have a key role in the ongoing monitoring of fraud related risk, and the assessment of the effectiveness of the internal control environment.

Audience:

All Staff

Relevant Legislation:

Protected Disclosures Act 2000
Crimes Act 1961

Legal Compliance:

Protected Disclosures Act 2000 provides for the facilitation of disclosure and investigation of serious wrongdoing in or by the organisation, and protects the individual who reports allegations of serious wrongdoing. Persons who make a disclosure under the Act are protected for dismissal or punishment, legal action, or disclosure of their own private information.

Fraud is a crime against rights of property as defined in Part 10 of the Crimes Act 1961, and amendments.

Related procedures/documents

[Code of Staff Conduct](#)
[Code of Student Conduct](#)
[Discretionary Expenditure and Gifts Policy](#)
[Conflict of Commitment and Interest Policy](#)
[Fraud and Corruption Control Plan](#)
[Investigation Procedure](#)
[Procedure for the Disclosure of Serious Wrongdoing \(Whistleblower Procedure\)](#)
[Protected Disclosures Policy \(Whistleblower\)](#)
[Procurement Policy](#)

Document Management Control:

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