

**Policy:** Financial Management

**Title:** Fraud

**Objective:** Orienteering NZ's Board, staff and members have a responsibility to protect the organisation's reputation and resources from fraud, and the risk of fraud.

---

**Procedures:**

- 1 Orienteering NZ's Council accepts it has a responsibility to protect the physical and financial resources of Orienteering NZ.
- 2 Through the General Manager the Council is responsible for:
  - Taking steps to deter and prevent fraud, theft and corruption by persons who are employed or contracted by Orienteering NZ or who are service recipients of the Orienteering NZ
  - Respecting the rights of employees to report concerns and make protected disclosures about any concerns
  - Making sure individuals reporting their concerns in good faith and in a responsible manner do not suffer detrimental action as a consequence thereof, so disclosures of wrongdoing are seen as a positive aspect of organisational culture
  - Treating seriously any allegation of suspected fraud, theft or corruption
  - Taking prompt action on all reported concerns, both to bring the activity to an end and to discourage others who may be inclined to similar conduct
  - Being satisfied as to the facts of the case before initiating any disciplinary or legal action. This will involve a preliminary assessment, and where appropriate, investigation of the allegation
  - Seeking legal or other advice on the matter where required
  - Notifying the New Zealand Police as warranted and / or appropriate
  - Acting impartially, fairly, and equitably when handling cases of suspected fraud, theft or corruption, which includes having proper regard for the principles of natural justice and the avoidance of entrapment, bias, and favouritism
  - Treating people consistently, regardless of their status, length of service, or position / title
  - Co-operating fully with any investigations of alleged wrongdoing undertaken by external parties, such as an 'Appropriate Authority' as defined under the Protected Disclosures Act 2000, a Minister of the Crown or an Ombudsman
  - Exercising good judgement based on the evidence gathered and act on that judgement in the interest of members, shareholders and the public
  - Imposing and articulating strong deterrent penalties, including seeking prosecution and recovery of any losses, wherever possible and practicable
  - Making details of successful prosecutions public wherever possible
- 3 The implementation and review of these Fraud policies are the responsibility of Orienteering NZ's Executive Committee.
- 4 Any allegations concerning Orienteering NZ's staff, contractors, or related parties are to be made to the General Manager, who will communicate these to the Executive Committee.
- 5 Any allegations concerning General Manager are to be made to the President, who will communicate these to the Orienteering NZ Council.
- .
- 6 Any allegations concerning an Orienteering NZ's Council member are to be made to the General Manager who will advise the external auditor to commence an investigation.

# B7

- 7 The Executive Committee will be responsible for all allegations brought to their attention, and the committee may as warranted and / or appropriate, notify the New Zealand Police and / or advise the external auditor to commence an investigation.
  
- 8 The following Orienteering NZ policies and frameworks should be referred to in this regard:
  - New Zealand Orienteering Federation Constitution
  - Financial Operation of Orienteering NZ Policy
  - Reimbursement of Expenses Policy
  - Budgeting Policy
  - Investment Policy
  - Credit Card Policy (*yet to be finalised*)