

GMFA Fraud Policy

1. Purpose of the policy

- 1.1 To encourage anyone having reasonable suspicions of fraud to report them.

2. Principles

- 2.1 The Board of Directors is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within GMFA. It is, therefore, also committed to the rigorous investigation and elimination of any fraud within GMFA.
- 2.2 The Board wishes to encourage anyone having reasonable suspicions of fraud to report them. Therefore, it is also the Board's policy, which will be rigorously enforced, that no employee or volunteer will suffer in any way as a result of reporting reasonably held suspicions. For these purposes 'reasonably held suspicions' shall mean any suspicions other than those which are shown to be raised maliciously and found to be groundless. GMFA will deal with all occurrences in accordance with the Public Interest Disclosure Act.

3. Scope of this policy

- 3.1 This policy applies to any irregularity, or suspected irregularity, involving employees as well as trustees, volunteers, consultants, vendors, contractors, and/or any other parties with GMFA. Any investigative activity required will be conducted without regard to any person's relationship to GMFA, position or length of service.

4. Types of activities that can be reported

- 4.1 Fraud comprises both the use of deception to obtain an unjust or illegal financial advantage and intentional misrepresentation affecting the financial statements by one or more individuals among management, staff or third parties.
- 4.2 All employees have a duty to familiarise themselves with the types of improprieties that might be expected to occur within their areas of responsibility and to be alert for any indications of irregularity.

5. Making a report

- 5.1 Employees should use the whistle-blowing policy to make a report.
- 5.2 Volunteers should use the Volunteer Reporting Problems to make a report.

6. Proof of wrongdoing

- 6.1 GMFA does not expect a person to have absolute proof of any fraud that s/he reports. However, a person will need to be able to show the reasons for their concern.
- 6.2 Making a false report maliciously or for personal gain will be considered misconduct.

7. Protection of identity

- 7.1 GMFA will do everything possible to keep the identity of a person reporting fraud confidential, if s/he wishes it. However there may be circumstances (for example, if a report becomes the subject of a criminal investigation) wherein the person who made the report may be needed as a witness. Should this be the case, the person to whom the report was made will discuss the matter with the person who made the report at the earliest opportunity.

8. Investigating a report

- 8.1 All internal investigations of a report will be conducted using either the Employee or Volunteer Disciplinary procedure. Once a report has been made to GMFA, the person to whom the report was made will acknowledge receipt of it.
- 8.2 All external investigations will be conducted by the Chief Executive.

9. Dissemination of guidelines

- 9.1 This policy will go to all staff and be included in any staff induction.

10. Review

- 10.1 This policy will be reviewed every four years.
- 10.2 This policy was passed on 25/04/07.