



POLICY DOCUMENT

Fraud and Theft Policy

Organisation: Te Akatoki o Te Whare Wānanga of Waitaha (Māori Students' Association) Incorporated (Te Akatoki)

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Version: 1

Approved by: Te Akatoki Executive

Approval date: TBC

Owner: Tumuaki, Te Akatoki

Purpose of the policy

The purpose of this policy is to establish a framework for preventing, detecting, and responding to fraud and theft within Te Akatoki. As a registered charity and incorporated society, Te Akatoki is committed to maintaining the highest standards of integrity and accountability in all its operations.

This policy applies to;

- all members of Te Akatoki
- all elected and coopted members of the Te Akatoki Executive
- any Te Akatoki member appointed to represent or act on behalf of Te Akatoki
- Third-party service providers and contractors to Te Akatoki
- UCSA or UC staff seconded to support Te Akatoki

Definitions

“Te Akatoki Executive” and **“the Executive”** means the officers of Te Akatoki, equivalent to a Board of Directors.

For the purposes of this policy, **“Fraud”** includes all acts of deception, misrepresentation or omission committed with the intention of gaining an unjust or illegal financial or non-financial advantage, whether for oneself or a third party. This includes but is not limited to:

- Wrongful or criminal deception intended to result in financial or personal benefit
- Misappropriation of funds and supplies
- Secret commissions, kickbacks, bribes, and other forms of unlawful payments
- Dishonest claims for reimbursement of expenses

“Theft” refers to stealing of money, including cash or cash equivalent, or unauthorised use of facilities or equipment for personal gain.

Scope and context

Te Akatoki holds funds and property on behalf of its members. Only authorised members and third parties are authorised to access these resources.

To effectively guide the management and stewardship of these funds and properties, access is strictly limited to those members who have been

specifically designated as responsible for financial oversight.

All actions taken by these individuals must align with the principles of transparency, accountability, and ethical conduct, ensuring that any transactions are documented and reported in accordance with the Te Akatoki Constitution, Te Akatoki Finance Policy, and the laws and regulations of Aotearoa New Zealand.

Policy principles

- **Financial Prudence:** Te Akatoki is committed to exercising careful and thoughtful management of its financial resources, ensuring all expenses are necessary, reasonable, and directly related to its purpose and objects
- **Compliance with Legal Requirements:** In accordance with New Zealand law, neither members nor officers of a registered charity or incorporated society may gain any pecuniary benefit or advantage from their position: this policy ensures strict adherence to these legal requirements
- **Transparency and Accountability:** All expense claims must be documented and justified with appropriate receipts and explanations, ensuring transparency and accountability in the use of Te Akatoki's funds
- **Equity and Fairness:** The policy will be applied consistently and fairly to all Te Akatoki members, including members of the Executive, ensuring no individual receives preferential treatment
- **Ethical Conduct:** All Te Akatoki members, including members of the Executive, are expected to act with integrity and in the best interests of Te Akatoki at all times, with any conflicts of interest disclosed and managed appropriately
- **Regular Review:** The policy will be reviewed periodically to ensure it remains relevant and effective, incorporating any changes in legal or regulatory requirements

Details of the policy

1. Zero Tolerance

1. Te Akatoki maintains a zero-tolerance stance towards fraud and theft.
2. All allegations will be investigated thoroughly, and appropriate actions will be taken.

2. Prevention and Detection

1. Te Akatoki will implement robust internal controls and regular audits to prevent and detect fraud and theft. This includes:
 - Conducting regular risk assessments to identify potential vulnerabilities
 - Providing training and resources regarding fraud prevention and ethical conduct

3. Reporting Procedures

1. Any member who suspects fraud or theft must report it immediately to the Tumuaki.
2. Reports can also be made to the Tumuaki Tuarua or Kaitiaki Putea.

4. Investigation Process

1. In the event where a report is received, the Kaitiaki Putea and Tumuaki, or such other person designated by Te Akatoki to investigate the matter (Investigator), will promptly decide to either:

1.1 Report the matter to the New Zealand Police and, in that instance, follow the directions of the New Zealand Police in investigating the matter;

or

1.2 Proceed with an internal investigation in accordance with the following procedure.

1.3 At any time during this investigation, the matter may be referred to the New Zealand Police, and the provisions of clause 1.1 shall apply

2. Where the Investigator proceeds with an internal investigation, then the Investigator will promptly:

2.1 Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the fraud

and

2.2 Request a written statement from the person who filed the report with details as to the nature of the fraud, the time and circumstances in which this occurred, and the quantity and/or value of the fraud

and

2.3 Decide on the initial actions to be taken and, if appropriate, confidentially consult with other members of the Executive about the person who is the subject of the allegation

and

2.4 Inform the Te Akatoki Executive of the information received and consult with them as appropriate.

3. Based on advice received and after consultation with the Executive, the Investigator will decide whether or not a prima facie case of fraud exists.

4. If it is determined that no prima facie case of fraud exists, the Investigator will document this decision and record that no further action is to be taken.

5. If it is determined that a prima facie case of fraud exists, the Investigator may then commence with any or a number of the following:

- Investigate the matter further;
- Commission an independent expert investigation;
- Seek legal advice; or
- Any other action the Investigator deems reasonable in the circumstances.

6. Upon completion of the investigation, the Investigator shall submit a final report to the Tumuaki (where the Tumuaki is not the Investigator) and the Executive.

7. Where the Investigator's report supports the allegation of fraud against any member of Te Akatoki, including members of the Executive, the Investigator, with the approval of the Executive, is to determine how the matter is to be dealt with and/or what action, if any, is to be taken

8. Where the Investigator's report supports the allegation of fraud against any third-party contractor or service provider, or UCSA or UC staff member seconded to support Te Akatoki, the terms of the relevant Contract shall apply.

5. Consequences

1. Individuals found to have committed fraud or theft will face disciplinary actions, which may include termination of membership, restitution, cancellation of service contract and potential legal action
2. Te Akatoki reserves the right to involve law enforcement agencies if criminal activity is suspected.

Related documents

- Te Akatoki Constitution
- Te Akatoki Code of Conduct
- Te Akatoki Finance Policy
- Te Akatoki Complaints and Disputes Policy
- Te Akatoki Expense Approval and Reimbursement Policy

Review of policy

This policy is due for review in August 2025.