

FRAUD AND CORRUPTION RESPONSE PROCEDURE

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 protect

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

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.

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.