

POLICY

RESPONSE TO ALLEGATIONS OF FRAUD, THEFT & CORRUPTION POLICY			
Applicable to: All Wairarapa DHB Employees	Issued by:	Board	
	Contact	Chief Financial Officer & GM	
	person:	Corporate Services	

POLICY STATEMENT

Wairarapa DHB has a zero tolerance towards fraud, corruption or theft and all allegations will be appropriately investigated.

1.0 PURPOSE

The purpose of this policy is to protect public money and property by putting in place measures to:

- prevent and deter theft and fraudulent or corrupt conduct
- facilitate the detection and reporting of irregularities and improprieties
- ensure that prompt, effective action is taken in response to allegations of theft, fraud or corruption, including prosecution and recovery of losses, where appropriate.

This policy provides procedures for reporting suspected fraud, theft, and corruption, and raising similar concerns.

Where the matter to be reported involves serious wrongdoing by or within the WDHB, it may be appropriate to make a protected disclosure. Special procedures that must be followed by employees seeking protection under the Protected Disclosures Act 2000 are contained in the WDHB's Disclosure of a Serious Wrongdoing Policy

Note that this policy is not intended to cover complaints by employees associated with a Personal Grievance.

2.0 SCOPE

The policy is to apply to all WDHB Board Members, employees, contractors and consultants.

3.0 ROLES & RESPONSIBILITIES

Individuals

All WDHB employees have an obligation at all times to act according to the law, in responsible ways (that is, in the public interest), and to exercise good judgement and trustworthiness. WDHB employees should always distinguish between public and private affairs and must not use their duties or positions for undue private gain for themselves or third parties.

Individuals are responsible for:

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- familiarising themselves with this policy
- seeking clarification and/or support as to the exercise of their judgement on issues covered by this policy
- complying with the WDHB Code of Conduct and WDHB policies and procedures
- complying with accepted accounting practices, including recording all transactions promptly and accurately and ensuring that entries do not distort or disguise the true nature of any transaction
- being alert to irregularities and inappropriate conduct
- rejecting and reporting any offers of gifts/benefits or the like made in an attempt (or apparent attempt) to bribe and
- bringing any concerns regarding the use of public money or property and conduct to the attention of WDHB management in good faith and in a responsible manner.

Management

All managers are responsible for:

- ensuring compliance with the employment Relations Act
- demonstrating the highest standards of ethical behaviour and commitment, and maintaining an ethical climate where employees are encouraged to take an active part in protecting public money and property, including reporting any breaches of the required standards
- considering the types of irregularities and improprieties that might occur in their area of responsibility and ensuring that internal controls both exist to reduce opportunities for and to detect such occurrences
- reinforcing and monitoring employees' adherence to existing internal controls, WDHB
 policies and procedures, and the WDHB Code of Conduct (including making sure that these
 are not ignored or overridden)
- educating staff as to their responsibilities in regard to the prevention of fraud, theft and corruption
- detecting, and acting quickly, constructively, and in good faith in response to, irregularities and improprieties
- ensuring that those acting on their behalf are made aware of relevant internal controls and authorisation procedures.

Chief Financial Officer & General Manager Corporate Services

The Chief Financial Officer & General Manager Corporate Services has responsibility for:

- the development and maintenance of corporate guidance related to Fraud, Theft, and Corruption Control and Protected Disclosures
- disseminating information on and raising awareness of the WDHB's Fraud, Theft, and Corruption Control Policy and Protected Disclosures Policy
- supporting the WDHB's managers in educating staff about the policy and their responsibilities in regard to the prevention of fraud, theft and corruption
- include in the annual WDHB risk analysis, consideration of fraud, theft and corruption risks and ensuring that any risks so identified are managed
- monitoring the WDHB's internal control environment, including ensuring that the WDHB's management delegations are current and
- maintaining an open environment of checks and controls.

Investigation Coordinator

The Investigation Coordinator is the Chief Financial Officer & General Manager Corporate Services. The Investigation Coordinator will act in consultation with the Chief Executive Officer. If there is any conflict of interest in relation to an allegation on the part of:

- the Chief Financial Officer & General Manager Corporate Services, the General Manager Human Resources will act as Investigation Coordinator
- the Chief Executive Officer, the General Manager Human Resources will act in his/her stead.

Where the allegation is made against the Chief Executive Officer the Chair of the Board of the DHB shall be the Investigation coordinator.

The Investigation Coordinator may exercise a financial sub-delegation by virtue of this policy to carry out preliminary assessments and initiate investigations into allegations of fraud, theft, and corruption, including the appointment of external experts.

The Investigation Coordinator is responsible for:

- promptly carrying out a preliminary assessment of reported irregularities and improprieties (this may require obtaining expert advice)
- ensuring that the Board Chair and Audit & Risk Committee Chair are advised immediately of serious or politically sensitive allegations of fraud, theft, and corruption and the outcome of all investigations
- referring cases of suspected fraud, theft, and corruption to law enforcement authorities, where appropriate (Note: all suspected criminal offences will be reported to the New Zealand Police)
- supervising and seeking to ensure the quality, efficiency, effectiveness and legality of work carried out by any detection and investigation experts retained by the WDHB
- initiating recovery action, where appropriate
- advising the WDHB's insurers of suspected wrongdoing, where appropriate
- providing feedback on assessment and investigation progress and outcomes to the individual who made the initial report, where possible and appropriate
- providing options for action to the Chief Executive Officer
- ensuring information relating to allegations of fraud, theft, and corruption is documented and filed securely.

4.0 DEFINITIONS

Corruption is dishonest or preferential use of power, influence, position, or public office for personal gain*. Corruption often involves at least two people (a buyer and a seller), bribery, and a breach of public trust.

Fraud is difficult to define, but for the purposes of this policy is considered to be wilful or deliberate deceit or other dishonest conduct, involving acts, omissions, or the making of false statements (orally or in writing), with the intention of obtaining an unauthorised benefit* or evading a liability to the Crown.

Individual for the purposes of this policy the term 'individual' shall include:

- any employee of the WDHB, or a person who was an employee of the WDHB at the time of any alleged breach of this policy
- any consultant or contractor retained by the WDHB, or a person who was a consultant or contractor retained by the WDHB at the time of any alleged breach of this policy.

Public / WDHB Property includes not only physical items of property and stationery for individual use, but also computer software and copies of it, official information, and materials and documentation prepared during official time and/or using WDHB resources and services.

Serious Wrongdoing includes:

- an unlawful, corrupt or irregular use of the funds or resources of a public sector organisation or
- an act, omission, or course of conduct:
 - o that constitutes a serious risk to public health or public safety or the environment
 - o that constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial or
 - o constitutes an offence or
 - by a public official that is oppressive, or improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.

(This definition is the same as that in the Protected Disclosures Act.)

Theft is dishonest appropriation of property belonging to the Crown with the intent to permanently deprive the Crown of it.

* This policy is not restricted to monetary or material benefits (i.e. it includes intangible benefits such as information). Benefits / gain may be destined for the party to the fraud, theft, or corruption or for a third party (including immediate family members).

5.0 POLICY

Principles

Wairarapa DHB will not tolerate any fraud, theft or corruption if proven and any allegation will be appropriately investigated.

It is the intent of WDHB to fully investigate any suspected acts of fraud, misappropriation, or similar irregularity.

The WDHB will pursue every reasonable course (including court ordered restitution) to obtain recovery of any loss from the offender.

In line with its commitment to having (and maintaining a reputation for) an environment that encourages high ethical conduct and responsible stewardship of resources, the WDHB will:

- promote high ethical conduct and principles both internally (for example through staff talks and the promulgation of internal guidance material) and externally (for example through the WDHB Code of Conduct and the WDHB's Annual Report)
- take steps to deter and prevent fraud, theft and corruption
- provide access to independent, confidential counselling for employees who may be at risk from pressures known to lead to workplace crime and abuse. (refer to the Employee Assistance Programme.)
- respect the rights of employees to report concerns and make protected disclosures
- make sure that individuals reporting their concerns in good faith and in a responsible manner do not suffer detrimental action as a consequence, so that disclosures of wrongdoing are seen as a positive aspect of the WDHB's culture
- treat seriously any allegation of suspected fraud, theft or corruption
- take 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

- act 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
- treat people consistently, regardless of their relationship with the WDHB, status, length of service, or position / title
- exercise good judgement, in the public interest
- be 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)
- impose and articulate strong deterrent penalties, including seeking prosecution and recovery of any losses wherever possible and practicable, including making details of successful prosecutions public, wherever possible and
- cooperate 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.

Wairarapa DHB will undertake regular reviews of transactions and activities for possible fraud, theft or corruption. These reviews will be undertaken in conjunction with the DHB's internal auditor and will be included in the Internal Audit Universe, which will be approved by the Audit & Risk Committee annually.

6.0 REFERENCES

- State Services Commission Guidance on Response to Allegations of Fraud, Theft and Corruption Policy
- Protected Disclosures Act 2000

7.0 RELATED WAIRARAPA DHB DOCUMENTS

- Disclosure of a Serious Wrongdoing Policy
- WDHB Code of Conduct

8.0 FURTHER INFORMATION / ASSISTANCE

Further Information

Examples of activities covered by this policy

Corruption including:

- accepting a bribe or other inducement to award a contract (refer to the WDHB's Gifts and Benefits Policy)
- accepting payments to ignore non-performance of obligations or as an inducement to grant favours
- unauthorised disclosure or use of confidential, personal, or proprietary information or intellectual property whether for personal gain or otherwise
- seeking (or accepting in contravention of the Gifts and Benefits Policy) anything of material value for personal gain (including secret commissions, gifts, and entertainment) from contractors, vendors, or persons providing goods or services to the WDHB
- profiteering as a result of insider knowledge of WDHB activities or intentions.

Misappropriation of WDHB assets, including:

- theft or inappropriate use of cash, consumables, or inventory
- theft, inappropriate use, unlawful/unauthorised destruction, or removal (by electronic or other means) of WDHB property (e.g. stealing equipment such as computers and other technical devices; furniture; fixtures and fittings; property that should have been officially

- disposed of; records; documents; and forms or certificates, or abuse of WDHB telephones/facsimile machines/email/voicemail/internet services)
- misuse of a WDHB credit card or taxi chits / cards (e.g. using these for personal rather than official use).

Dishonest handling of documents or reporting, including:

- tampering with cheques
- fictitious or altered invoices submitted for payment
- forgery (e.g., submission of false receipts or invoices or forged certificates of competency or qualifications)
- deliberately charging the WDHB/Crown for goods and services not delivered or only delivered in part
- claims for reimbursement of false or personal purchases (e.g. false travel expense claims)
- bogus claims for leave
- payroll abuse.

For further information please contact the Chief Financial Officer & General Manager Corporate Services.

9.0 **APPENDICES**

- Procedures to follow in implementing the Policy
- and a sed under the Official Information of the Released under the Release of the R Record of Report Form for suspected fraud, theft or corruption

10.0 **KEY WORDS (maximum of 4)**

- Fraud
- Theft
- Corruption
- Investigation

PROCEDURES IN IMPLEMENTING THE POLICY

Preliminary assessment of an allegation

The purpose of a preliminary assessment is to determine whether there is any substance to an allegation of suspected fraud, theft, or corruption, and to protect employees from false or vexatious allegations. Evidence required for these purposes will be collected and secured in a manner that ensures the integrity of that evidence, and the individual under investigation, and does not jeopardise any future investigation. The allegation will be assessed by the Investigation Coordinator, with assistance where required.

The outcome of the assessment process is a set of recommended actions for the Chief Executive Officer (or an appropriate independent authority, should a conflict of interest exist). These recommendations may include, but are not limited to:

- resolving the matter via performance management and/or disciplinary procedures
- referring the matter to an appropriate authority for investigation
- retaining external experts to undertake an investigation on behalf of the WDHB
- closely monitoring the situation or
- no further action.

Details of decisions made must be recorded and placed on a secure file.

Preliminary assessment results will not be disclosed or discussed with anyone other than those who have a need to know.

False or vexatious allegations

Employees who intentionally make false or vexatious allegations of fraud, theft, or corruption will be dealt with in accordance with the WDHB's disciplinary procedures.

Note that individuals who make protected disclosures of information with the knowledge that the allegation is false or otherwise act in bad faith may not be afforded protection under the Protected Disclosures Act 2000.

Investigation

Where the preliminary assessment shows that a prima facie case of fraud, theft, or corruption exists, the allegation should be investigated. An investigation is the process by which facts are lawfully established through enquiry and analysis in order to determine (to an appropriate standard of proof) whether or not a particular event (or series of events) has occurred, and who is responsible for these events.

The WDHB will not undertake an investigation itself. Rather, the Investigation Coordinator will refer cases for investigation to the New Zealand Police or the Serious Fraud Office for investigation.

Where referral is not appropriate (e.g. it is unclear that a law has been violated), or the case has been referred and not accepted for investigation, the Investigation Coordinator may retain experts to undertake an investigation for the WDHB.

If additional information indicating that the matter is more serious than first indicated becomes available during such an investigation, the matter may again be referred to the appropriate enforcement agency for consideration.

While the individual(s) will not be presumed guilty without proper proof, it may be necessary for the WDHB to suspend employees suspected of being involved in alleged fraud, theft, or corruption for the duration of the investigation and subsequent proceedings. (Refer to the WDHB's Discipline Procedures.)

Loss control strategies will be considered as early as possible in any investigation. Where appropriate, recovery action will be initiated (i.e. action will be taken against the suspected individual's assets and/or income).

Where experts are retained to undertake an investigation for the WDHB, the Investigation Coordinator will ensure (at an appropriate time that does not jeopardise the investigation) that the individual(s) involved in the alleged fraud, theft, or corruption is /are:

- made aware of the allegation
- made aware of their rights, including the right to representation
- provided with the opportunity to provide an explanation before any final decisions are made.

Retaining detection and investigation experts

The Investigation Coordinator may retain detection and investigation experts to assist with preliminary assessments of allegations and to undertake investigations for the WDHB. The selection of external experts will take into account whether the expert(s) (and their organisation) have:

- sufficient standing, qualifications, capabilities and relevant experience
- the ability to meet security clearance requirements for the task that they are engaged to do and
- no conflict of interest (real or apparent) in terms of their relationship both with the WDHB and the individual(s) under investigation.

External experts must be asked to comply with relevant legislative provisions and government policy (particularly in relation to the collection, handling, storage, use or disclosure of information) and with the confidentiality provisions of this policy and any additional provisions that may be specified in their contract.

Investigation outcome

At the completion of an investigation, the Investigation Coordinator will seek investigation findings and information regarding the causes of the fraud, theft, or corruption from the enforcement agency involved or the experts retained by the WDHB. Investigation findings will not be disclosed or discussed with anyone other than those who have a legitimate need to know.

Based on this information, the Investigation Coordinator will propose a set of options, including suggestions for preventing the situation from happening again, to the Chief Executive Officer (or the Board Chair and Audit & Risk Committee Chair should a conflict of interest exist). These actions may include, but are not limited to:

- legal proceedings
- dismissal
- disciplinary action
- close monitoring of the situation or
- no further action.

If a decision is made to monitor the situation, adequate information should be retained on file to enable an investigation to be reactivated if necessary. All investigations may be reopened upon the receipt or discovery of new evidence.

In those cases where an employee is found guilty of an offence that amounts to a fundamental breach of his or her responsibilities as an employee (e.g. theft as a servant), the employee is liable for dismissal and details of the prosecution will be made public, except cases where exceptional circumstances exist to render such action inappropriate.

Feedback will be given to the individual who reported the matter, where appropriate.

Confidentiality

Information relating to the allegation and investigation process

Confidentiality needs to be maintained for a number or reasons, for example to avoid mistaken accusations damaging the audit trail alerting the suspected individual(s) to or prejudicing any

investigation that may be under way or damaging the reputation of the suspected individual(s) who are innocent.

Individuals who report, are involved in, or become aware of an allegation of fraud, theft, or corruption must keep details and assessment / investigation findings confidential, unless prior authorisation to disclose such information is granted by the Investigation Coordinator or disclosure is absolutely necessary (e.g. in the context of confidential counselling sessions). Employees who breach confidentiality will be subject to disciplinary action.

Experts retained by the WDHB and any other on-site investigation team members should not express opinions or conclusions concerning the matter under investigation to the individual who made the initial report, employees, the media, or members of the public, unless specifically authorised to do so by the Investigation Coordinator.

Identity of person reporting suspected wrongdoing

Where the reporting individual requests that their identity be kept confidential, the WDHB will make best endeavours not to disclose any identifying information. However, confidentiality cannot be guaranteed. For example, confidentiality may not be able to be maintained where disclosure of identifying information is in the public interest or is essential to having regard for the principles of natural justice, the effective investigation of an allegation, or legal proceedings. Should such a situation arise, the WDHB will make every effort to forewarn the individual concerned that their identity may become known. (Refer also to the Disclosure of a Serious Wrongdoing Policy.)

Information management

Access to information

For the purposes of assessing and investigating allegations of fraud, theft, or corruption, the Investigation Coordinator shall have (and may sub-delegate):

- free and unrestricted access to all WDHB records, computer equipment, premises and storage facilities
- the authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets on WDHB premises or in storage facilities (electronic or otherwise) without prior knowledge or consent of any individual who might use of have custody of such items or facilities when it is within the scope of assessment or investigation.

Note: The Investigation Coordinator (or delegate) must have a reasonable suspicion or cause before proceeding. Items may only be removed if reasonable grounds exist to suggest relevance. It may be appropriate for a schedule of removed items to be provided to the person who held them. Particular care must be taken in accessing an employee's office computer files or personal property held on WDHB premises without the employee's permission or knowledge.

Requests from individual(s) alleged to be involved to have access to the investigation file will be considered on a case by case basis. Such access would not normally be given until the matter had been resolved. Access to all or part of the file will be denied where a disclosure was made under the Protected Disclosures Act 2000 and where this is necessary to protect the reporting individual(s).

Records management

All information relating to allegations of fraud, theft, or corruption, activities undertaken to assess and investigate such allegations, and any subsequent proceedings must be placed on a secure file and managed in accordance with the WDHB information management principles (which require adherence to relevant legislation and Standards such as the Public Records Act 2005 and AS4390 Australian Standard on Records Management).

The Investigation Coordinator should ensure that external experts do not retain sensitive information relating to any investigation once proceedings are complete (especially material identifying the subject of and individuals involved in the investigation). Particular care should be exercised with regard to computer-based HR and financial management systems. Information should at all times remain the property of the Crown.

Personal information

Reports of suspected fraud, theft, or corruption and records relating to the assessment and investigation of such allegations, as well as any subsequent proceedings, may contain personal information. Such information must be stored securely in the WDHB's records repository, in accordance with the Privacy Act 1993 and other relevant legislation and Standards, such as those regarding record keeping.

Care must be taken to ensure the existence of the information is not identifiable to the detriment of the individual(s) alleged to have been involved or individuals who were part of an investigation, such as witnesses.

Personnel files

Where an allegation is proven, copies of documents relating to any investigation in respect of a WDHB employee for involvement in work-related fraud, theft, or corruption, should be placed on that employee's personnel file in a sealed envelope.

Where an allegation is unproven, this must be clear from the file and copies of documents relating to any investigation in respect of a WDHB employee for involvement in work-related fraud, theft, or corruption, should be placed on that employee's personnel file in a sealed envelope. The employee concerned may request that the documents be removed from their personnel file. Such requests will be considered on a case by case basis.

Procedures

Internal reporting

WDHB employees who discover, suspect, or are alerted to irregularities or improprieties are expected to report these immediately.

There are a number of ways that employees can report their concerns. Which reporting procedure is appropriate will depend upon the seriousness of the matter and whether the employee wishes to invoke the protections under the Protected Disclosures Act 2000.

Employees **must not** attempt to investigate their concerns themselves or to contact the suspected individual(s) in an effort to determine the facts. It is important that employees treat information relating to an allegation responsibly and confidentially.

Reporting suspected serious wrongdoing

Where the nature of the allegation involves serious wrongdoing within or by the WDHB, employees should consider whether they wish to make a protected disclosure. The Protected Disclosures Act 2000 provides protection from civil and criminal prosecution, retaliatory action by the employer and victimisation, provided all of the criteria for protection are met. Special internal procedures that must be followed by employees seeking protection under the Act are contained in the WDHB's Disclosure of a Serious Wrongdoing Policy

Reporting suspected fraud, theft or corruption

To report suspected fraud, theft or corruption (where the employee does not wish to seek protection under the Protected Disclosures Act 2000 or the criteria for protecting a disclosure have not been met) the employee should contact the Investigation Coordinator in the first instance.

Where this is not practicable or a conflict of interest exists, any Deputy Commissioner may be contacted.

The Deputy State Services Commissioner or the State Services Commissioner may be contacted in cases where the reporting individual either believes that the designated contact people may be involved in the matter or is no longer employed by the WDHB.

Reporting minor concerns

Employees who become aware of minor irregularities or improprieties that do not necessarily constitute fraud, theft, or corruption (e.g. financial reporting errors, wastage of WDHB resources, and/or non-compliance with internal controls) are encouraged to advise a member of the WDHB's management

team of their concerns. The rationale for reporting minor concerns is risk management - early reporting of areas of concern can prevent a situation from becoming serious and may provide opportunities for improving the WDHB's internal management systems.

Reports from external parties

Employees contacted by someone external to the WDHB wishing to report suspected fraud, theft, or corruption, should first determine whether that individual is attempting to make a protected disclosure concerning serious wrongdoing in or by *organisations other than the WDHB*.

External parties wanting to report suspected fraud, theft, or corruption *in or by the WDHB* should be directed immediately to the Investigation Coordinator. The individual making the report should be informed of the confidentiality provisions of this policy.

Where the reporting individual does not wish to contact the Investigation Coordinator himself or herself, the employee should record (when contacted or as soon as practicable thereafter) as many of the details required to prepare a Record of Report and pass this information on to the Investigation Coordinator as soon as possible.

If a written allegation is received, record the date of receipt and pass it (and related documentary evidence) directly and immediately to the Investigation Coordinator.

Anonymous reports

Anonymous reports, while not encouraged, will be treated seriously and should contain sufficient information for the Investigation Coordinator (or other designated contact person) to prepare a Record of Report.

Employees contacted by someone external to the WDHB wishing to make a report and requesting that this to be treated as anonymous (i.e. they want their identity to be kept confidential), should refer to the confidentiality provision relating to identity in this policy.

External reporting

Employees wishing to report suspected fraud, theft, or corruption should follow the WDHB's internal reporting procedures in the first instance. An exception is provided for by the Protected Disclosures Act 2000, which permits a protected disclosure of 'serious wrongdoing' to be made immediately to external appropriate authorities', as defined in the Act, where the employee has reasonable grounds to believe that this action is justified by the urgency of the matter, or some other exceptional circumstance (e.g. if the employee cannot approach any of the contact people designated in the Disclosure of a Serious Wrongdoing Policy, because they may be involved or associated with the serious wrongdoing alleged in the disclosure).

Process subsequent to a report of alleged wrongdoing being made

Record of report

The Investigation Coordinator, or other internal designated person who is approached, needs to document the allegation and will either ask the reporting individual to put their concerns in writing using a Record of Report Form or will prepare the record of report for sign off by the reporting individual. This and other documents prepared in relation to the allegation will be kept on a secure file.

Information gathering

Upon receiving a report of suspected fraud, theft, or corruption, the Investigation Coordinator will begin collecting (or supervise the collection of) readily accessible evidentiary information in order to undertake a preliminary assessment of the allegation and, where necessary, an investigation. Note that maintaining confidentiality is particularly important at this stage, as the individual(s) allegedly involved will not normally be alerted to the process of gathering and assessing evidentiary information.

The Investigation Coordinator and other persons involved in the preliminary assessment and any investigation (e.g. investigation experts or Police officers) may need to interview the individual who reported the suspected fraud, theft, or corruption, as well as any other individuals who may be able to assist, for the purposes of seeking clarification and gathering further evidence.

Feedback to reporting individual

When the investigation is complete, the individual(s) will be advised, where appropriate:

- that the investigation is complete
- whether or not any evidence was found to support the allegation and
- confirm that appropriate action has been taken.

(Note: details of any disciplinary action taken against the individual(s) involved will not be disclosed).

Complaints

Individuals who believe that an allegation has not been satisfactorily dealt with or have concerns about the investigation process should discuss these with the Investigation Coordinator or, where a conflict of interest exists, with the Chief Executive Officer.

Dealing with enquiries

All enquiries concerning the matter under investigation, including those from the suspected individual(s), their representatives, or the media, should be directed to the Investigation Coordinator.

Employees may not give out any information concerning the status of a preliminary assessment or investigation without prior authorisation from the Investigation Coordinator. Under no circumstances should any specific references be made to the allegation or the nature of the allegation.



RECORD OF REPORT FORM FOR SUSPECTED FRAUD, THEFT & CORRUPTION

Provide a summary of the matter.
Provide the source of the information and explain how the individual(s) become aware of this matter.
tion Act
Provide the names and positions of any public servants believed to be involved.
Official
Provide the names and addresses of any private citizens or companies believed to be involved.
eased und
Note significant times, dates, and locations relating to this matter.
Has the matter been raised with anyone else in the WDHB or been reported to an external agency? I so, please provide names and dates.

List and describe any	supporting evidence (documents, record	ds, etc).
witnesses or informa		d assist in any investigation? (e.g. origina and contact details, and indicate whether
la dividual color a man	and this written record.	CČ.
individual who prep	pared this written record:	
Name:		Mation Act
		Office
Designation:		
	a ciolox	
Signature:	Date:	
Signature.	Date.	
Individual who repo	orted the matter:	
I agree that this writte	en record is an accurate record of the ma	tter I wish to report.
Name	ese ^o	
Name:		
Contact	Se	Details
•		
Signature:	Date:	

To be completed by WDHB employees who make a report:

I understand that:

Signature:

- this disclosure will not be protected under the Protected Disclosures Act 2000 unless I follow the special internal protected disclosures procedures set out in the WDHB's Disclosure of a Serious Wrongdoing Policy
- I need to comply with the confidentiality provisions set out in the Response to Allegations of Fraud,
 Theft and Corruption Policy
- even if I request for my identity to be kept confidential, there may be reasons (e.g. where disclosure
 of identifying information is in the public interest or is essential to having regard for the principles of
 natural justice, the effective investigation of an allegation, or legal proceedings) to disclose
 identifying information.

Once this form is completed it should be given to the Investigation Coordinator. (This is usually the

......Date:

Chief Financial Officer & General Manager Corporate Services but if you are unsure check the Response to Allegations of Fraud, Theft and Corruption Policy.)	ne
*OFFICE	
ADMINISTRATIVE USE ONLY	
Contact Person:	
Date and time of receipt:	
Signature:	
Designation:	
Investigation Coordinator.	
Date and time of receipt:	
Signature:	