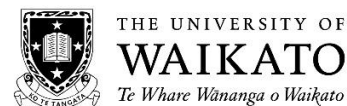


Fraud and Corruption Policy



Responsibility for policy: Senior Legal Counsel

Approving authority: Vice-Chancellor

Last reviewed: December 2024

Next review: December 2029

Application

1. This policy applies to current and former staff members, current and former students, and current and former members of the University of Waikato Council, University Committees, Boards and Trust Boards.

Purpose

2. The purpose of this policy is to
 - a. make a clear statement with respect to the University's expectations with respect to ethical conduct and business practices and its attitude to fraud and corruption
 - b. reduce the risk to the University of fraudulent or corrupt conduct or business practices
 - c. raise awareness among staff about how to recognise fraud and corruption and the behaviours and circumstances known to be associated with it, and
 - d. provide guidance to staff who suspect or encounter fraud or corruption at work.

Related documents

3. The following documents set out further information relevant to this policy:
 - [Crimes Act 1961](#)
 - [Financial Ethics Policy](#)
 - [Fraud and Corruption Response Plan](#)
 - [Human Rights Act 1993](#)
 - [PCard Policy](#)
 - [Privacy Act 2020](#)
 - [Procurement Policy](#)
 - [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
 - [Protected Disclosures Policy](#)
 - [Staff Code of Conduct](#)
 - [Student Discipline Regulations](#)

Definitions

4. In this policy:

fraud means an intentional and dishonest act that involves deception or misrepresentation where the perpetrator obtains or potentially obtains an advantage for themselves, another person or the University (examples of acts of fraud are set out in the Appendix of this policy)

corruption means the lack of integrity or honesty, or the abuse of entrusted power for private or University gain and includes giving illegitimate payments to third parties to obtain an advantage for the University, or taking any illegitimate payments

from third parties to obtain a private advantage (examples of acts of corruption are set out in the Appendix of this policy)

External Authority means one of the various officials and organisations included in the definition of “appropriate authority” in the [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)

Internal Authority means any of the following:

- the Chancellor
- the Vice-Chancellor
- the Senior Legal Counsel

line manager means a person with direct managerial responsibility for a particular staff member

staff member means an employee of the University, independent contractor or consultant engaged by or working at the University, volunteer and any other person providing services to or at the University.

Principles and responsibilities

5. The University does not tolerate fraud or corruption.
6. All individuals to whom this policy applies are expected to:
 - a. maintain the highest ethical standards in their activities and operations and be scrupulously fair and honest in their dealings with, and on behalf of, the University
 - b. behave in a manner that safeguards the University’s funds and assets against fraud, theft and unauthorised use
 - c. report any suspicions that fraud or corruption may be taking, or may have taken, place
 - d. support and protect any person who seeks, in good faith, to report suspected fraud or corruption, and
 - e. regularly refresh their understanding of how to detect and prevent fraud and corruption.
7. Line managers are expected to:
 - a. support the University’s internal control system and other fraud risk management programmes
 - b. assess and minimise the risk of fraud and corruption within their areas of responsibility, including designing and implementing systems for undertaking regular reviews of transactions and/or activities that may be vulnerable to fraud
 - c. promote awareness of fraud prevention amongst their staff, and
 - d. ensure any suspected cases of fraud and corruption are reported and investigated in accordance with this policy.
8. Unless clause 9 of this policy applies, the University will investigate any suspected cases of fraud or corruption reported to it.
9. The University will not investigate any allegations of fraud or corruption that are considered to be frivolous, vexatious, trivial or made in bad faith.
10. Any case of suspected fraud or corruption reported to an Internal Authority will be reported to the University’s external auditors.
11. If a case of fraud or corruption involves the theft of money or property, the University will take all reasonable, practicable and appropriate steps to recover its losses.

Procedures for reporting and investigating allegations of fraud and corruption

12. Subject to clause 14 of this policy, a current staff member who believes on reasonable grounds that fraud or corruption is taking place or has taken place in the University, must report the matter to their line manager.
13. Subject to clause 14 of this policy, a line manager to whom a suspicion of fraud or corruption is reported must promptly refer the matter to an Internal Authority who, unless clause 9 of this policy applies, will arrange for an investigation to be undertaken.
14. A current staff member who prefers for any reason to report a suspicion of fraud or corruption to someone other than their line manager, or a line manager who for any reason prefers to refer a suspicion to someone other than an Internal Authority, must follow the process set out in the University's [Protected Disclosures Policy](#), which outlines alternative options.
15. Any person to whom this policy applies other than a current staff member, who wishes to report a suspicion of fraud or corruption in or in relation to the University, must follow the process set out in the [Protected Disclosures Policy](#).
16. Any investigation of fraud or corruption initiated by an Internal Authority will follow the process set out in the University's [Fraud and Corruption Response Plan](#).
17. No attempt should be made by anyone suspecting fraud or corruption to investigate the matter personally.
18. If fraud, corruption or any other conduct contrary to the best interests of the University is found to have been committed by a current student or staff member, the Internal Authority will refer the matter to be dealt with by an appropriate process. Examples of processes that may follow any investigation are:
 - a. action under the [Staff Code of Conduct](#) if it involves a current staff member
 - b. action under the [Student Discipline Regulations](#) if it involves a current student
 - c. referring the matter to the Police if it appears that a crime may have been committed.
19. If fraud or corruption is found to have been committed by a person to whom this policy applies other than a current student or staff member, any action or process to deal with the wrongdoing must be decided in consultation with the Vice-Chancellor and, if the Vice-Chancellor agrees, the Chancellor.
20. All cases where fraud or corruption is found to have been committed must be reported to the Health & Safety, Risk and Assurance Committee.
21. Even though details of cases of fraud or corruption may be confidential, as a matter of principle references should not be given for staff who are known to have committed fraud or corruption; any requests for references where such circumstances may apply should be referred to the Director of People and Capability.

Responsibility for monitoring compliance

22. The Senior Legal Counsel is responsible for monitoring compliance with this policy and reporting any breaches to the Vice-Chancellor.

Appendix

Fraud includes, but is not limited to:

- deception intended to result in financial or personal benefit
- the misappropriation of funds, financial securities, supplies and other assets, including intellectual property
- employment fraud, e.g. creating false references, knowingly not booking or recording leave, submitting false timesheets
- the theft of or the unauthorised use of property, facilities or equipment
- inappropriate or dishonest claims for expenses or the reimbursement of expenses for personal benefit
- dishonest use of a University PCard
- inappropriate payments to third parties, including false invoicing and the creation of fake suppliers
- forgery of any type
- the unauthorised disclosure of confidential information.

Corruption includes, but is not limited to:

- secret commissions, kickbacks, bribes and other forms of unlawful payment
- collusive tendering (the act of multiple tenderers for a particular contract colluding in preparation of their bids)
- the manipulation of the procurement process by unfairly favouring one tenderer over others or selectively providing information for the benefit of a tenderer
- the provision of gifts or entertainment intended to influence decisions
- a conflict of interest where a staff member acts in their own self-interest rather than in the interests of the University
- coercion or holding assets for ransom
- the deliberate destruction, removal or inappropriate use or disclosure of records, data, materials, intellectual property or assets
- money laundering.