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FRAUD PREVENTION POLICY

Policy Statement

Enhanced Lifestyles (EL) and Lifestyle Assistance and Accommodation Service (LAAS) is committed to the effective prevention of fraud and fraudulent actions. The organisation will:

- introduce appropriate measures to minimise the risk of fraud;
- adopt formal procedures to investigate fraud when it is suspected;
- provide appropriate mechanisms for employees, Customers/Clients, The Boards and other stakeholders to voice their genuine concerns and protect those who do so;
- deter employees from making malicious or unfounded accusations;
- have no hesitation referring cases of suspected financial irregularity to the attention of the police;
- work closely with the police and other appropriate external agencies to combat fraud;
- support national and local initiatives against fraud.

This document complies with NDIS 2018 standard 2.1 Governance and Organisational Management and ACIS 2013, section 2.1 Governance and Organisational Management. This document is readily available to all Customers/Clients and employees of Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service including The Boards.

Policy context: This policy relates to

Legislation or other requirements

Associations Incorporation Act (SA) 1985 Act

Definitions

Stakeholder – External accountants, financial auditors, any external financial advisors, etc.

Measures to Minimise the Risk of Fraud

In order to maintain the organisation's high standards, procedures and controls have been established to provide an environment which will minimise the opportunity for fraud. These procedures and controls help Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service conduct its business in a manner beyond reproach. They establish the rules to which directors and employees must adhere and are supported, as

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necessary, by detailed procedure manuals which have been prepared for the key functions of Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service.

It is the responsibility of the Chief Executive Officer and Managers to operate internal systems to ensure that high standards are applied and brought to the attention of their employees. Procedures are operated throughout the organisation to ensure:

- an adequate separation of duties (more than one employee is involved in key tasks);
- proper authorisation procedures (transactions must be approved);
- independent monitoring and checking of data and documentation (checks and balances).

Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service has a rigorous audit process which monitors compliance with regulations and undertakes a rolling programme of checks to detect, deter and prevent fraud and corruption. They work closely with Managers, monitoring their systems and procedures, to ensure that they are fully operated and remain appropriate.

Procedures when a Fraud is Suspected

Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service requires suspected irregularities to be referred to the Chief Executive Officer. All reported irregularities will be thoroughly investigated. The normal sequence of events, should an irregularity be suspected, will be as follows:

- If employees suspect an irregularity has occurred, or is likely to occur, they should normally report this to their Manager who will in turn inform the Chief Executive Officer (unless the concerns relate to that officer, in which case employees should have regard to the alternative mechanisms outlined below).
- Should preliminary investigations suggest the suspicion is reasonable, the Chief Executive Officer should be informed, without delay.
- If the suspicions stem from an audit, a manager will inform the Chief Executive Officer.
- Members of the public are encouraged to report any concerns to the Chief Executive Officer.
- Where further investigations indicate an offence may have occurred, the Chief Executive Officer will consult with The Boards. This will normally result in a decision to handle the matter according to the organisation's Disciplinary Procedures and to involve the Police.

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- Where financial impropriety is suspected, the Police will normally be informed.

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Mechanisms for Employees to Voice Concerns

Employees are vital to the successful implementation of measures against fraud. Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service, therefore, encourages employees to report any concerns they have, without fear of being penalised. Normally, employees should raise such concerns with their Managers, who have a responsibility to investigate and keep the Chief Executive Officer fully informed. However, other routes are available and employees are free to discuss the matter with any of the following:

- People and Culture
- the Chief Operations Officer
- the Chief Executive Officer.

All concerns reported will be treated in confidence and fully investigated. If anonymity is requested, every effort will be made to ensure such confidentiality.

The Manager to whom the concerns are expressed will take prompt action and the employee will be notified quickly of any action taken. Where action is not considered appropriate, the employee will also be given a prompt and thorough explanation of the reasons for this. In the event of a disagreement, the employee will be advised how to pursue the matter formally.

Employees should be aware that, if a suspicion is reported and results in a prosecution or disciplinary hearing, their involvement as a witness in those processes may be necessary, unless other substantial reliable evidence is available.

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There is also a need to ensure that the investigative process is not misused. Therefore, any abuse, such as raising unfounded or malicious allegations, may be dealt with as a disciplinary matter in itself. This should not deter employees from raising genuine concerns (even if subsequently unfounded but made with good intent), as, in so doing, they will be supported in every possible way.

Members and Fraud

Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service encourages employees to report any concerns they may detect regarding potentially fraudulent actions by members.

All concerns reported will be treated in confidence and fully investigated and without fear of being penalised. If anonymity is requested, every effort will be made to ensure such confidentiality. Follow-up action will be the same as for fraudulent action by employees.

Documentation

Documents related to this policy	
Related policies	Q231 – Financial Management Policy