



## ***OHF Fraud Control Policy***

### **Purpose**

The Fraud Control Policy represents the commitment of the Oceania Hockey Federation (OHF) to effective fraud risk management.

The Policy communicates the principles to which the OHF is committed to in fraud control and formalizes the processes for preventing fraud, managing fraud control and reporting fraud across the organisation.

It also requires the commitment, cooperation and involvement of all employees and contractors in preventing, detecting and responding to all instances of fraud.

### **Definition of Fraud**

In this Policy, "fraud" means:

**"Dishonestly obtaining a benefit, or causing a loss, by deception or other means."**

This definition includes:

- Theft,
- accounting fraud (false invoices, misappropriation etc.),
- unlawful use of, or obtaining property, equipment, material, or services,
- causing a loss, or avoiding and/or creating a liability,
- providing false or misleading information to OHF, or failing to provide information where there is an obligation to do so,
- making, or using false, forged, or falsified documents,
- bribery, corruption, or abuse of office,
- wrongfully using OHF information or intellectual property; and
- any offences of a like nature to those listed above.

A benefit is not restricted to monetary or material benefits, and may be tangible or intangible, including the unauthorized provision of access to or disclosure of information. A benefit may also be obtained by a third party rather than, or in addition to, the perpetrator of the fraud.

### **Application of the Policy**

The risk of fraud can come from inside OHF, that is, from its employees or contractors. This is known as internal fraud.

External fraud, on the other hand, is where the risk of fraud comes from outside OHF, that is, from external parties, such as clients, service providers or other members of the public.

OHF Fraud Control Policy applies to:

- all OHF employees,
- all OHF athletes,
- any external party involved in providing services, with or without reimbursement, to any part of OHF, e.g., contractors, consultants, outsourced service providers, suppliers, volunteers, etc., and
- any clients or partners of OHF, e.g., individuals or organisations that receive grants or assistance from OHF, members of special purpose joint working parties where OHF is represented.

### Policy Statement

OHF has a zero tolerance to fraudulent and/or unethical conduct. OHF is committed to minimising and, where possible, eliminating fraud by:

- adopting appropriate fraud control standards,
- embedding fraud risk identification and mitigation strategies in OHF's business planning processes, culture, and practices,
- protecting and promoting the proper use of OHF property and resources,
- training employees in ethical management, privacy, and fraud awareness issues,
- raising the awareness of external contractors to OHF's Fraud Control Policy and ensuring they comply with it,
- providing specialized training of employees involved in fraud control activities,
- actively preventing, detecting, and investigating fraud,
- assuring confidentiality, privacy, legal professional privilege, and the requirements of natural justice, with regard to receiving and handling allegations,
- referring offenders to appropriate agencies where necessary,
- seeking civil, administrative, or disciplinary sanctions where appropriate,
- recovering proceeds of fraudulent activity, with assistance from other agencies where appropriate,

All OHF Board members, committee members, employees and other parties covered in this Policy are required to:

- behave professionally, honestly and with integrity at all times,
- not commit fraud against OHF,
- remain vigilant to any suspected fraudulent behaviour that may be occurring around them,
- take appropriate action in relation to suspected fraudulent or improper conduct in accordance with OHF Fraud Control Guidelines,
- implement fraud risk management strategies and participate fully in activities relating to

fraud control, and

- deal with all reports of suspected fraud or improper conduct in a professional and prompt manner.

### Criminal Prosecution

Fraud is an illegal activity and can result in criminal prosecution. OHF will refer all instances of potential serious or complex fraud to the Appropriate Authorities for investigation in accordance with the OHF Referral Process OHF may refer other instances of alleged or actual fraud to the Appropriate authorities for further investigation.

In addition, OHF is committed to recovering losses caused by illegal activity through proceeds of crime and civil recovery processes and, in the absence of criminal prosecution, to applying appropriate civil, administrative or disciplinary penalties.

### Whistleblower Protection

OHF encourages any employee who considers that he or she has witnessed wrongdoing to come forward and make a disclosure. OHF promotes an organisational climate where all employees feel confident and comfortable about making a disclosure of wrongdoing.

Disclosing wrongdoing accords with OHF's ethical culture, in particular, acting with integrity. Employees who come forward with disclosures of wrongdoing are acting as exemplary organisational citizens by assisting OHF in promoting openness, accountability and good management.

When employees come forward with information about wrongdoing, OHF commits to:

- making every effort to protect the discloser from any adverse action taken as a result of making the disclosure,
- responding to the disclosure thoroughly and impartially,
- treating any bullying, harassment, unfair treatment, victimisation, or discrimination that results from a disclosure being made as a breach of OHF Code of Conduct,
- not revealing the identity of the discloser if they do not consent, except to the extent necessary to ensure proper investigation,
- where some form of wrongdoing has been found, taking appropriate action to deal with it, and
- keeping the discloser informed of the progress of responding to the matter...
- The act of reporting information will not in any way indemnify the discloser from any disciplinary action arising from facts discovered which implicate them during an investigation.

The OHF Whistleblower Protection Officer is the designated OHF Board Director appointed annually.