1. **INTRODUCTION**

Just like commercial organisations, not-for-profit organisations may be subject to fraudulent activity and must therefore implement effective prevention strategies to minimise legal and financial risk exposure.

2. **PURPOSE**

The purpose of this Policy is to:

a) Ensure that all parties are aware of their responsibilities regarding the identification and prevention of fraudulent activity.

b) Ensure that staff/volunteers/contractors understand who to report to in the event that they suspect fraudulent activity.

c) Provide a step-by-step guide to respond to an allegation regarding fraudulent activity.

d) Express a clear statement to staff/volunteers/contractors forbidding fraudulent activity for the benefit of the organisation.

3. **POLICY**

The Global EverGreening Alliance (the Alliance) will not tolerate fraud in any aspect of its operations.

The Alliance will investigate any suspected acts of fraud, misappropriation or other similar irregularity. An objective and impartial investigation, as deemed necessary, will be conducted regardless of the position, title, length of service or relationship with the organisation of any party who might be the subject of such investigation.

Any fraud shall constitute grounds for dismissal. Any serious case of fraud, whether suspected or proven, shall be reported to the relevant and appropriate authorities such as the police and the ombudsman.

Any person who suspects the commission of a fraud, related to the operations of the Alliance, is required to immediately report it to a manager / appropriate person in authority within the Alliance. Any person reporting a fraud, or a suspected fraud, shall not be penalised for raising a concern of this nature.
4. RELATED DOCUMENTS

Mechanisms pertaining to fraud prevention shall be incorporated into the organisation’s accounting and human resources policies and procedures including (but not limited to):

- Authority to Sign Cheques Policy
- Reimbursement of Expenses Policy
- Credit Card/Financial Transaction Cards Policy
- Acceptable Use of Electronic Media Policy
- Acceptable Use of Vehicles and Equipment Policy
- Staff Recruitment Policy
- Staff Induction Policy

5. AUTHORISATION

29 April 2019
Global EverGreening Alliance Ltd