

WILMOT SOFTBALL ASSOCIATION POLICY ON FRAUD



This section sets out the policy on the control of fraud and suspected fraud within Wilmot Softball Association.

1 Identifying fraud

Fraud encompasses a wide range of irregularities and illegal acts, all of which are characterised by intentional deception. Normally fraud involves the intentional distortion of financial information or other records which is carried out to conceal the misappropriation of assets or otherwise for gain.

Frauds can be attempted or carried out in a number of ways. They include:

- the theft of cash, cheques or equipment
- the falsification of travel and subsistence or other expense claims
- unauthorised use of property or services paid for by Wilmot Softball Association
- irregularities in the tendering for, execution or pricing of goods and services supplied to Wilmot Softball Association by third parties
- corruption including the personal receipt of payment or benefit from a third party as an inducement to procure a benefit to that party from Wilmot Softball Association

2 Attitude of Board of Directors

The Board of Directors takes a most serious view of any attempt at fraud by volunteers of Wilmot Softball Association. If you are involved in impropriety of any kind you will be subject to the Association's Discipline Policy and you may be subject to criminal prosecution.

3 Responsibilities

A culture of honesty, propriety and vigilance, which includes individuals at all levels, is fundamental to preventing fraud. You need to be alert to the risk of fraud and irregularity and have a role in limiting the scope for fraud by abiding strictly to instructions and procedures for handling all matters with potential for fraudulent use or application. Managers should ensure that adequate controls and checks are in place and are carried out effectively. You have a responsibility to identify activities in your area with the potential for fraud and managers should develop appropriate and adequate procedures to manage risks.

4 Action to be taken if fraud is discovered or suspected

If you discover fraud or attempted fraud it should be reported immediately as appropriate, but normally to the President/Chair or a member of the Board of Directors. Any decisions to involve the police or other outside bodies will be taken by the Chair of the Board of Directors and the Executive Committee.