



AIA ANTI-FRAUD POLICY

POLICY STATEMENT

Australian International Aid (AIA) is committed to the prevention of fraud and the promotion of an anti-fraud culture. AIA operates a zero-tolerance attitude to fraud and requires members, volunteers, partners and trustees to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud.

AIA will investigate all instances of actual, attempted and suspected fraud committed by trustees, members, partners, volunteers, consultants, suppliers and other third parties and will seek to recover funds and assets lost through fraud. Perpetrators will be subject to disciplinary and/or legal action.

Examples of fraud

Internal Fraud:

- False accounting
- Skimming money from fundraising events
- Intercepted cash or cheque donations
- False or inappropriate expenses claims

External Fraud:

- False invoices
- Identity fraud
- Phishing emails
- Banking fraud
- False fundraising in the name of AIA

Individuals can be prosecuted under the CRIMES ACT 1958 if they make a false representation, fail to disclose information or abuse their position. AIA has established procedures to encourage staff, volunteers and trustees to report actual, attempted or suspected fraud and/or forms of illegal activity without fear of reprisal.



ANTI-FRAUD PROCEDURES

AIA has established procedures to encourage staff, volunteers and trustees to report actual, attempted or suspected fraud and/or other forms of illegal activity without fear of reprisal.

Key Responsibilities

Trustees are responsible for:

- Ensuring there are appropriate internal and financial controls in place to make sure all funds are accounted for and spent in line with the charity's aims.
- Keeping proper and adequate financial records for both the receipt and use of all funds together with audit trails of decisions made.
- Taking necessary action to protect charity funds.
- Acting responsibly and within the interests of the charity if fraud occurs. This includes reporting to the relevant authorities promptly where appropriate and ensuring the charity's funds are secure.

AIA members are responsible for:

- Maintaining adequate systems of internal control to prevent and detect fraud.
- Regularly reviewing AIA's anti-fraud policy statement and compliance to ensure it remains effective and relevant to the needs of the organisation.
- Investigating all allegations of fraud and commencing disciplinary and/or legal action where appropriate.
- Reporting to the Board of Trustees on all aspects of fraud risk management.
- Familiarising themselves with the types of fraud and dishonesty that might occur within the organisation.