

***‘Your Voice in the Valley’***

**2YAS**

Yass Community Radio Assn. Inc.

Policy No 7

**Fraud Policy**

**Purpose**

The purpose of this policy is

1. To ensure that all parties are aware of their responsibilities for identifying exposures to fraudulent activities and for establishing controls and procedures for preventing such fraudulent activity and/or detecting such fraudulent activity when it occurs.
2. To provide guidance to members as to action which should be taken where they suspect any fraudulent activity.
3. To provide a clear statement to members forbidding any illegal activity, including fraud for the benefit of the Yass Community Radio Assn. Inc.
4. To provide assurance that any and all suspected fraudulent activity will be fully investigated.

**Policy**

1. The Board of Yass Community Radio Assn. Inc. has ultimate responsibility for the prevention and detection of fraud and is responsible for ensuring that appropriate and effective internal control systems are in place.
2. All members must ensure that there are mechanisms in place within their area of control to:
3. assess the risk of fraud
4. educate members about fraud prevention and detection
5. facilitate the reporting of suspectedfraudulent activities
6. All members share in the responsibility for the prevention and detection of fraud in their areas of responsibility. All members have the responsibility to report suspected fraud. Any members who suspect fraudulent activity must immediately notify those responsible for investigations. In situations where a senior member is suspected of involvement in the fraudulent activity, the matter should be notified to the President.
7. Any fraud by any members shall constitute grounds for dismissal.

## Procedures

1. Fraud prevention accounting procedures shall be incorporated in the Yass Community Radio Assn. Inc’s policies related to Cash Management, Commercial Transactions, and Investment.
2. All complaints of suspected fraudulent behaviour will be investigated, whilst also providing for the protection of those individuals making the complaint in good faith and natural justice to those individuals being the subject of any such complaint.
3. Where a prima facie case of fraud has been established the matter shall be referred to police. Any action taken by police shall be pursued independently of any member related investigation by the Association.
4. Recruitment strategies shall incorporate fraud prevention;
	1. Applicants may be required to undergo police checks where required by the duties of the position
	2. Previous employers and referees may be contacted.
5. Fraud prevention and detection issues will be included in relevant member development and induction activities.

**Authorisation**

This policy was adopted by the Board of Yass community Radio Association Incorporated, at its meeting held on 19 July 2010. .

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Secretary President.

Yass Community Radio Assn. Inc.