

Policy: Fraud, Bribery and Corruption

1. Te Aronga | Purpose

This policy sets out our approach to preventing, detecting and responding to fraud, bribery and corruption incidents within or against He Pou a Rangi Climate Change Commission (the Commission).

This policy aims to:

- Protect the integrity of the Commission's financial systems and assets from fraudulent conduct.
- Protect the integrity and independence of the Commission from claims of bribery or corruption.
- Ensure that such conduct, if it occurs, is detected and acted upon.

2. Ngā Whakatinanatanga | Application

This policy applies to:

- The Board
- Sub-committees and advisory bodies established by the Board
- All staff (permanent, fixed term, casual or secondees and former employees)
- Contractors or consultants engaged by the Commission, to the extent that the Commission influences or directs their work.

This policy also applies to any irregularity or suspected irregularity involving vendors, other government agencies, and/or any other parties with a business relationship involving the Commission.

3. Tauki | Statement

The Commission does not tolerate fraudulent or corrupt behaviour and treats all information received, or allegations reported, confidentially.

4. Ngā Mātāpono | Principles

This policy is based on the following principles:

- We are committed to preventing, detecting and responding to fraud, bribery and corruption threats, and will not tolerate incidents of fraudulent or corrupt behaviour.
- As part of ongoing prevention, detection and response activities, we will:
 - provide effective options to support staff to report suspected cases of fraud, bribery, or corruption
 - require all suspected or detected instances of fraud, bribery or corruption to be reported internally
 - carry out prevention activities to reduce the risk of fraud, bribery, or corruption
 - implement detection controls and monitoring processes to uncover fraud and corruption at the earliest opportunity
 - establish a robust response plan to investigate all instances of suspected fraud, bribery or corruption and achieve successful outcomes.
- We will treat all information received or allegations reported confidentially. Anyone reporting serious wrongdoing or a suspected fraud is protected under the Protected Disclosures (Protection of Whistleblowers) Act 2022, in accordance with our Protected Disclosures Policy.

5. Ngā Tokohanga | Responsibilities

Position	Responsibility
Everyone	<ul style="list-style-type: none"> Act with integrity and probity in the use of official resources and in the handling and use of Commission funds for any purpose. Report immediately all cases of alleged or suspected fraud, bribery, corruption or other dishonest behaviour to the appropriate person. Make a declaration related to the alleged fraud and related activities as required.
Budget and People Managers	<ul style="list-style-type: none"> Comply with our policies, including the Delegated Authority Policy. Monitor risks in their operational areas. Obtain references and verification checks before making employment recommendations. Maintaining and monitoring effective controls in their area to prevent and detect fraud, bribery or corruption.
Chief Executive (CE)	<ul style="list-style-type: none"> Initiate an investigation and appoint an investigation lead as required when suspected fraud, bribery or corruption is identified. Identify the risks to which our activities, premises, systems, procedures and transactions are exposed. Develop, maintain and improve effective controls to prevent and detect fraud, bribery and corruption. Monitor controls to ensure compliance. Seeking confirmation that staff are aware of what is required.
Risk Audit Safety and Health Committee (RASH)	<ul style="list-style-type: none"> Oversee our internal assurance programme, review internal management controls and financial information and oversee our external audit.
Board Chair, Deputy Board Chair, Chair of RASH	<ul style="list-style-type: none"> Has primary responsibility for investigating the suspected fraud, bribery or corruption depending on which level the fraud is suspected; for example, CE, Board Chair suspected or implicated the Deputy Chair would initiate an investigation and appoint an investigation lead.

6. Tautuhi | Definition of terms applicable for this policy

Fraud

An intentional act by one or more individuals among staff, temporary staff, contractors, Board members or third parties involving dishonesty, the use of deception to obtain an unjust or illegal advantage.

Segregation of duties

The concept of having more than one person required to complete a task. Segregation of duties is an administrative control used to prevent fraud, sabotage, theft, misuse of information and other security compromises.

7. Hātepe | Process

Our *Procedure for the Prevention of Fraud, Bribery and Corruption* sets out our activities and procedure to reduce the risk of fraud, bribery or corruption.

Our *Procedure to Report Instances of Suspected Fraud, Bribery or Corruption* specifies how to report suspected cases of fraud, bribery or corruption.

We will promptly investigate all cases of suspected, bribery or corruption to confirm or deny the suspected fraud or corruption, in accordance with our *Procedure to Investigate Suspected Fraud, Bribery or Corruption*.

8. Ngā Ture Hononga | Related legislation and documents

This policy is guided by the following legislation and regulations:

- Anti-Money Laundering and Countering Financing of Terrorism Act 2009
- Official Information Act 1982
- Privacy Act 2020
- Protected Disclosures Act 2000

Related documents:

- Procedures for Fraud, Bribery and Corruption
- Conflicts of Interest Policy
- Delegated Authority Policy
- Code of Conduct Policy
- Gifts Policy
- Official Information Act Policy
- Privacy Policy
- Protected Disclosures Policy
- Risk Management Policy
- Sensitive Expenditure Policy

9. Whakaaetanga | Approval

Policy	Owner	Approval Authority	Date approved / Effective from	Minor Amendments Authority	Next Scheduled Review
Fraud, Bribery and Corruption Ref. number 3	Manager, Finance and Assurance	Board	Policy approved by the Board at the 30 April 2024 meeting	Chief Executive	April 2027

Last Modified	What Was Modified	Approval Date
April 2024	No change to policy position. Some information from previous policy moved to the guidelines.	30 April 2024

