

KEY AREAS	RELEVANT POINTS	DETAILS	FURTHER ASSISTANCE
Fraud Detection Strategies Contd	Controls Contd	<ul style="list-style-type: none"> • Independent review of online banking, payroll. • Perform bank reconciliations at least weekly on primary bank accounts. • Consider installation of security cameras in key locations around the Sub-Branch premises. • Monthly review by Sub-Branch Committee of cheques drawn in previous month. 	
	Training	Once developed, suitable training in fraud awareness and prevention should be provided to both management and staff. This training should re-enforce that the Sub-Branch promotes, supports and demands an ethical environment for its employees, members and patrons.	
What should be Done if Fraud is Suspected?	People to be advised	<p>This has to be decided on a case by case basis; but should always involve:</p> <ul style="list-style-type: none"> • State Branch • Sub-Branch Committee • Forensic Accountant recommended by the State Branch • Insurance Broker • Police • Relevant stakeholders. <p>At the conclusion of the investigation, share the knowledge with other Sub-Branches to reduce the risk of the fraudulent activity being repeated.</p>	
	Confidentiality	<p>A reporting protocol should be established to support the anonymous reporting by Sub-Branch employees of suspected fraud.</p> <p>Where a fraud is detected, suspected or confirmed, knowledge of this fact must be restricted to very few senior personnel who 'need to know'. Absolute confidentiality is critical – failure to keep this information secure could result in key evidence being destroyed, witnesses being compromised or potential civil liability if the allegations are incorrect.</p>	

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What should be Done if Fraud is Suspected? Contd	The crime scene and evidence	<p>The crime scene and the evidence relevant to the fraud are key aspects of the investigative process. The integrity of the evidence must be maintained ie. secured from any external tampering (including accidental) to allow the offender and their methodology to be identified. If an office or workspace was involved in the fraudulent activity, (where possible) do not disturb the contents of the area.</p>	
	Types of evidence	<p>Examples of evidence that must be stored securely and handled as little as possible:</p> <ul style="list-style-type: none"> • Cash register receipts • Financial journals, sheets • Computer records • Signed cheques • Staff time sheets • Invoices • Written admissions of the offender/s • Bank statements • ATM dockets • Reconciliation sheets (Gaming, Bar, Bistro) • Cheque butts, deposit slip receipts • Gaming records • Photographs or copies of primary evidence • Security video tapes • Alarm activation or access logs. 	
	Police action	<p>Organisations may be reluctant to report fraud to the Police, due to fear of bad publicity, perceived insufficient evidence (this may prove to be an incorrect assumption), time and effort.</p> <p>However, fraud is a crime and should be reported. Failure to report a detected fraud can result in other staff within the Sub-Branch believing that:</p>	

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What should be Done if Fraud is Suspected? Contd	Police action Contd	<ul style="list-style-type: none"> • Such conduct is acceptable and will not involve police action. • Repayment of the funds/ assets is unlikely. • Their hard work to make the Sub-Branch operate at a profitable level is wasted, as thieves are allowed to steal. <p>If the offender was an employee, and they merely resign or are terminated, there is a risk that they will join another venue in the Bar/Gaming industry and re-offend without detection.</p> <p>Initial liaison with the police should be made by the preferred Forensic Accountant of the State Branch.</p>	Contact State Branch
	Civil Action	<p>Once a fraud is confirmed, seek expert advise on the following issues:</p> <ul style="list-style-type: none"> • Notification to your insurer that a theft has occurred. • Establishing the extent of insurance cover under your policy. • Explore civil recovery options, particularly if the offender is still employed by the Sub-Branch. 	
	Search	<p>A search may be conducted of property (e.g. bag or briefcase) with the consent of the person who has ownership or control of the property. However, this is a highly specialised area with both civil and criminal ramifications – please seek qualified legal advice.</p> <p>In order for a <i>consent search</i> to be lawful:</p> <ul style="list-style-type: none"> • there must be voluntary permission to search; and • given by a person with access rights to the property; and • the search is confined to the scope of the consent; and • consent can be withdrawn at any time; and • should not include the suspect. 	