



# KITCHEN SPECIALISTS ASSOCIATION

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## Anti-Fraud Policy

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# Revision History

Ver No.	Change Description	Prepared By	Reviewed By	Approved By	Date

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### 1. Objective

The objective of Anti-fraud policy is to implement monetary and risk controls that will aid in the detection and prevention of fraud against the Kitchen Specialists Association. It is the intent of the Kitchen Specialists Association to promote consistent organizational behaviour and to uphold highest standards of moral and ethics while conducting business – please view our code of ethics and code of conduct in our member’s handbook.

### 2. Scope and Applicability

This policy applies to all employees as well as shareholders, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with the Kitchen Specialists Association (also called the ‘KSA’).

This anti-fraud policy is applicable to any and all act(s) or omission(s) that constitutes fraudulent or suspected fraudulent activity that includes, but not limited to, monetary items such as cash, funds, stock, proprietary information, intellectual properties, material of value, content, data, assets, properties, consumables, office articles and supplies including stationery, deals, contracts, bribes, gifts, favours, influencing, undue prioritisation, etc., for personal gains either individually or collectively by its employees or associates of the KSA.

**This policy is owned by the Kitchen Specialists Association – hereby represent by National Manager Stephanie Forbes, reachable on 0827878806 and stephanie@ksa.co.za**

### 3. Definition/Interpretation

Term / Abbreviation	Definition / Expansion
National Committee	The managing committee of the association and also directors of the association

## 4. Assumptions

This policy requires that KSA staff and role players abide by:

- the procedures and protocols as set out in the KSA Member's Handbook and Rules and Guidelines set to place checks and balances in place to protect information, data, funds etc.
- The KSA's privacy policy
- The Consumer Protection Act
- The Anti Competitions Act

This policy is also reinforced by the KSA's Professional Indemnity insurance / Directors and Officers liability policy.

## 5. Policy / Process

### 5.1. Policy

The KSA National Manager, National and Regional committees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of self-gain, profiteering or inducing another to perform fraudulent acts alone or in partnership. It is a breach of trust and gross violation of the KSA Code of Conduct and Code of Ethics.

Any irregularity that is detected or suspected must be reported immediately to the National Manager (Stephanie Forbes) and National Chairperson (Bo Bylin) of the KSA, who coordinates all investigations with the KSA National Committee and the KSA's appointed attorney for taking appropriate action.

### 5.2. Actions Constituting Fraud

The terms misappropriation and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act, including forgery, falsification of documents and instruments, misrepresentation, impersonation and other activities.
- Misappropriation of funds, securities, supplies or other assets
- Impropriety in handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons securities activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors or persons providing services / materials to the Company.

- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment and/or
- Any similar or related irregularity

### 5.3. Investigation Responsibilities

The National Manager has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the National Manager will issue reports to the National Chairperson and if needed to the full National Committee.

Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final decisions on disposition of the case.

### 5.4. Confidentiality

The National Manager and National Committee treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the National Manager immediately and should not attempt to personally conduct investigations or interview / interrogation related to any suspected fraudulent act. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company.

### 5.5. Authorization for Investigating Suspected Fraud

Members of the Investigation team will have:

- Free and unrestricted access to all KSA records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.
- Employees under investigation may be asked to cease interaction with KSA staff and members, not to access the KSA web pages or social media platforms, drives or links either personally or through colleagues or other means, until the investigations are complete.

- KSA reserves the right to question the employee's colleagues, friends, relatives, associates, outside service providers, etc., whom the KSA or its investigating team suspects of their involvement.

## 5.6. Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is underway. An employee who discovers or suspects fraudulent activity will contact the National Manager immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative or any other inquirer should be directed to the National Manager or National chairperson. No information concerning the status of an investigation will be given out.

The individual who reports a fraud should be made aware of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the National Manager or National Committee.

## 5.7. Termination

If an investigation results in a recommendation to terminate an individual, the recommendation from the National Manager or National Committee will be reviewed for approval by the KSA's appointed attorney before any such action is taken. The decision to terminate an employee is made by the National Committee.

## 6. Special Circumstance and Exception

Any deviation to this policy has to be approved by the National Committee. Any changes to the policy have to be approved by the National Committee.

## 7. Non-compliance and Consequence

Violation of this policy is subject to disciplinary action, up to and including termination.