Fraud and Corruption Control Framework

December 2021

Document approval

The Authority's **Fraud and Corruption Control Framework** has been:

Approved
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Board Chair
(Sign and Date)

11 February 2022

Document Owner	Executive Director, Governance
Document Approver	Western Parkland City Authority Board
Review period	Annually
Next review due	December 2022
Distribution	All staff
Availability	All staff (uncontrolled copy)

Table of contents

Contents

Fraud and Corruption Management

The Western Parkland City Authority (Authority) has zero tolerance for any fraudulent or corrupt activity by staff, contractors, consultants, suppliers or any other person or entity engaged to perform a service for, or on behalf of the Authority.

The Authority is committed to identifying, reporting, and investigating any suspected fraudulent or corrupt activity and applying appropriate action against the perpetrators in cases where the allegation is substantiated.

The Fraud and Corruption Control Framework aligns with the AS8001-2021 Fraud and Corruption Control and has adapted the ten attributes of fraud control contained in the NSW Auditor-General Better Practice Guide Fraud Control Improvement Kit. This framework complies with the TC18-02 NSW Fraud and Corruption Control Policy.

Fraud and Corruption Control Framework

The framework contains 4 elements for the management of fraud and corruption risks within the Authority. These are:

1. Planning and Resourcing
2. Prevention
3. Detection
4. Response

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Planning and Resourcing

An establishment of an effective plan and strategy creates the foundation needed to prevent, detect, and respond to fraud and corruption risks. Clearly defined roles and responsibilities allow this plan and strategy to be well executed throughout the Authority. Planning and resourcing techniques that will be applied within the Authority have been identified below.

Planning and Resourcing

1. **Fraud and Corruption Prevention:** This framework outlines the procedures in place to minimise fraud and corruption risks. The procedures are proportionate to the fraud and corruption risks faced by the Authority. The framework does not operate in isolation and must be read in conjunction with other documents. Please refer to the *"Conduct and Disciplinary Systems"* section of this framework.

2. **Responsibility Structures:** There is a clear accountability and responsibility structure for the implementation and monitoring of prevention and detection strategies. This structure is made known to all staff. The overall responsibility for the prevention of fraud and corruption risks rests with the Board. The Chief Executive Officer (CEO) and Executive Management have day to day operational responsibility for fraud and corruption management. All staff have a role to play in effective fraud and corruption prevention. All staff are responsible for notifying management of any perceived fraud or corruption by other staff, contractors, consultants, and/or suppliers.

   While the primary day to day responsibility for identifying fraud and corruption risks rests with the CEO and Executive Management, the Executive Director Governance (who is responsible for risk management and Internal Audit) plays a key role in the detection and prevention of fraud and corruption risks, including managing the Authority's Legal and Administrative Compliance Program, ensuring the consistent use and application of the Authority's Risk Management Framework, and assuring that management have adequate internal control systems in place and that these controls are operating effectively.

   This document is reviewed at least annually, and any material changes will be presented for approval by the Board (as the Accountable Authority under TPP20-08 – Internal Audit and Risk Management Policy for the General Government Sector), via the Audit and Risk Committee (ARC) and the CEO.

   Please refer to the **Roles and Responsibilities** section in the framework for specific roles and responsibilities.

3. **Fraud and Corruption Control Plan (Refer Appendix C):** The Authority's Fraud and Corruption Control Plan outlines the key fraud and corruption risks and current/planned strategies to manage and minimise fraud and corruption risks. The Fraud and Corruption Control Plan must be used in conjunction with this framework to mitigate fraud and corruption risks.

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Fraud and Corruption Control Framework

Prevention

Effective preventative techniques are vital to decrease the motive, restrict opportunity and limit the ability to commit fraud and corruption within the Authority. Key preventative techniques applied within the Authority are identified below.

Prevention

1. **Oversight by the Board, ARC and CEO:** The Authority's Board is committed to controlling fraud and corruption risks through the regular identification and testing of key controls in place to mitigate/minimise fraud and corruption risks.

   A key role of the ARC is to monitor risk, including the risk of fraud and corruption and provide independent advice directly to the Board and CEO where a risk is assessed as too high or has not been appropriately mitigated.

2. **Recruitment (Employee Screening):** The recruitment process is a key prevention control to manage/minimise the possibility of fraud and corruption risks. The People and Culture team perform background checks prior to a candidate's appointment to identify those who may have committed acts of fraud and corruption and then prevent them from working for the Authority. The assessment is undertaken in accordance with relevant policies and procedures and includes the candidate's application forms, criminal background checks, reference checks, conflict of interests and on a required basis, qualifications, and background searches on public databases. During the recruitment process, candidates are assessed based on the capability framework, including ethics values.

3. **Employee Awareness and Training**: All employees and contractors are responsible for notifying management of any actual or perceived fraud or corruption risks.

   The WPCA Code of Ethics and Conduct and training programs are provided to all staff from the date of hire and periodically thereafter to clearly outline to all staff the expected standards of ethical conduct. The Public Service Commission surveys all staff to assess the ethical culture and level of awareness. All senior staff are required to annually make a Private Interests Disclosure and all staff a conflict of interest declaration. The Board and ARC members complete a Conflict of Interest Declaration, which is updated annually. Higher risk activities such as procurement, managing third parties and recruitment have specific due diligence requirements to safeguard the integrity of these processes.

4. **Third Parties - Customer, Community, Stakeholder and Supplier Awareness**: The Authority has a process for dealing with third parties to promote fairness, ethical behaviour, transparency and to ensure the Authority meets its obligations to the government, community, customers, stakeholders and suppliers. The Authority publishes on its website a Statement of Business Ethics.

Detection

Preventative techniques may not stop all level of fraud and corruption, and as such it is vital that the Authority has systems to detect any fraud or corruption from occurring. Key detection techniques have been identified below.

Detection

1. **Notification Systems**

   Internal Notification Systems

   All staff, contractors and consultants are encouraged to report any instances of suspected fraud or corruption to the CEO, Executive Management or specifically to the Executive Director Governance. Individuals can make a written submission in accordance with the Public Interest Disclosures Policy.

   The Authority is committed to an open "speak up" culture where all staff, contractors or consultants can confidently report any suspected improper conduct without fear of reprisal. Staff, contractors, and consultants making reports will be protected from any form of reprisal and/or prejudice in their employment/engagement. Individuals who consider they have been disadvantaged by reporting allegations of fraud and corruption should raise their concerns with the People and Culture team or to the ARC Chair, who is an independent person with direct access to the CEO.

   Systems and procedures are in place to enable reporting of suspected fraud and corrupt conduct. Fraud and corruption notification systems give the complainant the opportunity to report the suspected fraud or corrupt conduct anonymously. The Authority will not tolerate any reprisal action against staff who report wrongdoing. The *Public Interest Disclosures Act 1994* imposes penalties, including criminal penalties, on people who take detrimental action on a person who has reported wrongdoing.

   External Notification Systems

   All staff have the right to report suspected fraud and corruption externally. Where staff do not wish to use internal reporting options, reports can be made directly to the Independent Commission Against Corruption (ICAC), NSW Police, the Audit Office of NSW, the NSW Ombudsman, or the NSW Information Commissioner.

   Complaints against the CEO should be referred to the Secretary of the Department.

   All suspected instances of fraud and/or corruption which come to the attention of a manager (or ARC Chair) must be reported to Executive Director Governance, except where the complaint is made against the Executive Director Governance. In this circumstance the complaint should be made to the CEO. Where there are reasonable grounds to suspect corruption or a criminal offence has occurred or is about to occur, the Executive Director Governance (or CEO, if the complaint is made about the Executive Director Governance) must report

the matter to the appropriate external body. The Authority will ensure all reported allegations of fraud and/or corruption are reviewed and dealt with appropriately.

Staff also have the option to report suspected fraud and corruption matters, weaknesses in internal controls, or the adequacy or accuracy of information being provided within the Authority to the Board, the CEO or Executive Management in writing to the ARC Chair. These written communications will be treated as confidential. However, staff should be aware that reporting matters to the ARC Chair does not constitute a Public Interest Disclosure.

2. **Detection Systems**

Systems and data access controls are in place and are regularly monitored to ensure that irregularities and warning signals are identified at an early stage and flagged for further review. All key controls have been documented in the Authority's Fraud and Corruption Control Plan, including their respective risk owners. The Authority's key ERP system (SAP) has transactional auditing and transactional history enabled for review.

Reviews are undertaken to examine samples of medium and high-risk processes across the Authority to detect irregularities. Outcomes of these reviews are reported to the ARC, which then advises the Board and CEO.

Internal audits focusing on fraud and corruption and internal control reviews are conducted to identify any anomalies. The Authority receives biannual assurances from GovConnect NSW over its transactions and access controls which are annually checked by the Audit Office.

All managers are responsible for implementing control mechanisms that minimise the risk of fraudulent transactions and corrupt behaviour. Reviews by the Public Accounts Committee, the Auditor-General, the Ombudsman, ICAC, and the Office of the Information Commissioner all occur from time to time. Their recommendations concerning the Authority are also monitored by the ARC.

Quarterly reports are provided to the ARC advising of any notifications of alleged:
- corrupt conduct;
- maladministration;
- serious and substantial waste of public money; and
- contravention of the Government Information (Public Access) Act 2009 (GIPA Act).

Response

If fraud or corruption has occurred, procedures are required to mitigate all consequences of the fraud or corruption activity to the Authority.

Response

1. **Investigation Systems:** The Authority will review all complaints of alleged or suspected fraud and corrupt conduct raised subject to ICAC requirements. Depending on the nature of the allegation, an investigation will be conducted by either senior management, the Authority's internal audit outsourced provider or by an independent investigator reporting to the ARC. Where appropriate, investigations consider what improvements can be made to this framework, procedures, and systems within the Authority to prevent a reoccurrence or to minimise the risk. Information about investigation outcomes relating to Authority employees or contractors is provided to the Board, ARC and the CEO. Notification to external agencies takes place as required considering legal and policy requirements.

2. **Conduct and disciplinary systems:** The conduct standards for all Authority employees, consultants, contractors, and suppliers are contained in the WPCA Code of Ethics and Conduct. Under no circumstances will the Authority tolerate instances of fraud or corrupt conduct, attempted, or committed by employees or contractors, at any level. Consequences may include charges under the public service rules, criminal code or civil prosecution resulting in the imposition of sanctions such as prison, fine, bond, and/or dismissal from the public service.

The disciplinary standards for the Authority's employees are contained in section 69 of the *Government Sector Employment Act 2013.*

All employees and contractors must familiarise themselves with the following policies and procedures:
- WPCA Code of Ethics and Conduct;
- Consultants and Contractors Engagement Policy;
- Public Interest Disclosures Policy;
- Procurement Policy and Procurement Guidelines;
- Purchase Orders and Contracts Variation Policy and Procedure;
- Statement of Business Ethics;
- Cab charge Cards and Taxi eTickets Policy;
- Purchase Card Policy;
- Use of Communication Device Policy;
- Commercial Governance Policy;
- Procedures of Meetings and Precommercial Engagement with Third Parties;
- Grievances / Complaints and Investigation Policy;
- Manual of Delegations and Authorisations; and
- Gifts and Benefits Policy.

Roles and Responsibilities

Role	Responsibilities
WPCA Board	▪ Ultimate responsibility for the implementation and effectiveness of the Fraud and Corruption Control Framework.
WPCA Chief Executive Officer	▪ Overall responsibility for the development and implementation of the Authority's Fraud and Corruption Control Framework and procedures to address fraud and corruption risks as outlined in AS8001-2021 and TC18-02. ▪ Promoting and leading consistent fraud and corruption control practices across the Authority. ▪ Responsibility for advising and reporting to the Board, Secretary and the Minister on any fraud and corruption matters. ▪ Protecting the Authority's employees and contractors that have reported any improper conduct, from reprisal and/or negative consequences. ▪ Demonstrate a leadership role in promoting ethical behaviour and building an ethical culture. ▪ Where it is suspected on reasonable grounds that matters involve or may involve corrupt conduct, including fraud, that these matters are reported to ICAC and/or the appropriate body, including NSW Police, the Audit Office of NSW, the NSW Ombudsman's Office, or the NSW Information Commissioner.

WPCA Audit and Risk Committee (ARC)	• The ARC, with regular briefings from the Authority, oversees on behalf of the Board, the implementation and operation of the Fraud and Corruption Framework and its adequacy.
	• Provides independent advice to the Board and CEO on fraud and corruption control within the Authority based on periodic monitoring of:
	    o fraud assessment, and treatments;
	    o the Authority's control environment;
	    o external accountability, particularly in relation to the financial statements;
	    o compliance with laws, regulations, and policies,
	    o external audit findings; and
	    o the Internal Audit program, including management's progress in implementing agreed actions arising from both internal and external audit recommendations.
	• Monitors internal policies for identifying and determining fraud and corruption related risks to which the Authority is exposed in accordance with TPP20-08 – Internal Audit and Risk Management Policy for the General Government Sector, with particular focus on reviewing the implementation of risk treatments.

Executive Director Governance	• Manages and maintains the Fraud and Corruption Control Framework, including provision of specialist advice and support. • Embeds the Authority's Fraud and Corruption Control Framework within the Authority and reports its effectiveness to the Board, the ARC, CEO and Executive Management. • Support the ARC and reports to the ARC, the Board and CEO on fraud and corruption matters.

	• Plans the Authority's annual Internal Audit programs and subsequently manages each internal audit project, in consultation with the ARC, the CEO and Executive Management for advice to the Board. Note: Internal Audit reviews the efficiency, effectiveness, and compliance of priority programs/processes as well as the adequacy of internal controls. It is responsible for directing internal audit activity which relates to the critical controls for high-level strategic and operational risks within the Authority. • Independently reviews selected controls as part of the Internal Audit Plan to provide assurance that key controls that prevent and detect fraud and corruption are in place and are operating effectively. • Identifies and assesses fraud and corruption risks and their associated controls and maintaining the Fraud and Corruption Control Plan. • Provides expert advice and assistance on fraud and corruption control to the Board, ARC, CEO, Executive Management, business units, and project/program teams.
Executive Management	• Support the CEO in the implementation and operationalisation of the Fraud and Corruption Control Framework within their area of responsibility. Ensuring that appropriate resources are assigned to manage the risks. • Thinking about fraud risk(s) and taking appropriate action to mitigate the possible impact of these risk(s) on the Authority's objectives. • Escalating business unit fraud and corruption risks that require consideration by the Board and the CEO. • Ensuring that fraud and corruption risk management practices are embedded into all operational decision making. • Demonstrate a leadership role in promoting ethical behaviour and building an ethical culture. • Support the CEO in protecting staff who make a report of improper conduct from any reprisals and/or negative consequences. • Where controls fail, report the matter to the CEO and taking appropriate and immediate corrective action. • Identify the fraud and corruption risks in their areas of responsibility. • Assessing the suspected and/or reported cases of fraud and corruption prior to referring the complaint to the Executive Director Governance for review and investigation to ensure the *Public Interest Disclosures Act 1994* requirements have been met.
Managers and Staff	• Perform duties in accordance with this framework and the WPCA Code of Ethics and Conduct to ensure the highest standards of accountability in the management of public resources. • Complying with the internal control systems that operate in their work area. • Actively identifying and reporting any suspected fraud and corruption to their immediate supervisor, Director or other appropriate person as outlined in this framework.

Further information

For further information, advice, and assistance, contact the Executive Director Governance.

Appendix A – **Annual** Control Attestation Checklist

This checklist is designed to ensure that the Authority has all the critical fraud and corruption control elements in place, and these elements are operating in a fashion to appropriately protect the Authority's operations. This information will be utilised to produce the health check reporting for the Board, the ARC and the CEO annually as shown in Appendix B.

Planning and Resourcing

Fraud Control and Prevention

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Holistic and integrated	The Fraud and Corruption Control Framework and related documents does not operate in isolation and has strong links to other ethical behaviour policies.	[A] [IR] [U]
2	Regularly reviewed, current and implemented	The Fraud and Corruption Control Framework and related documents are responsive to changes in the operating environment and are reviewed annually, with any material changes presented to the board for approval.	[A] [IR] [U]
3	Risk-based framework appropriate to the Authority	Appropriate framework and related documents address the level and nature of internal and external fraud and corruption risks.	[A] [IR] [U]
4	Clear policies setting out acceptable standards of ethical behaviour	All staff can readily access all ethical behaviour policies, guidance materials and resources.	[A] [IR] [U]
		New staff are effectively initiated and trained on ethical behaviour as part of induction.	[A] [IR] [U]
		All staff annually renew their commitment to acceptable standards of behaviour – the 'acceptability' threshold must convey a zero tolerance for fraud and corruption.	[A] [IR] [U]

Responsibility Structures

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Executive and senior management commitment to fraud and corruption control	Visible endorsement of fraud and corruption control activities.	[A] [IR] [U]
		Executive and senior managers demonstrate their commitment to mitigate fraud and corruption risks.	[A] [IR] [U]
2	Clearly defined executive and senior management accountability and responsibility	Executives and senior management are assigned responsibility for implementing the Fraud and Corruption Control Framework.	[A] [IR] [U]
3	Management and all Authority staff have clearly defined responsibilities for managing fraud and corruption	Authority staff are aware of the responsibility structure in the Authority.	[A] [IR] [U]
		Responsibilities for fraud and corruption control have been appropriately assigned.	[A] [IR] [U]

Fraud Control Plan

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Fraud and corruption management is integrated with business plans and reporting	Managing fraud and corruption risks are included in strategic plans and executive reporting.	[A] [IR] [U]
2	Resources are allocated to managing fraud	An ARC has been established and/or a Fraud Prevention responsible officer appointed.	[A] [IR] [U]
3	Clearly defined roles for ARC and auditors	Internal audit work covers controls over high-risk fraud and corruption areas.	[A] [IR] [U] [A] [IR] [U]
4	Authority staff with responsibility for fraud and corruption control and staff in high-risk fraud and corruption areas are provided with training	Refresher and knowledge update training is provided on an ongoing basis. Fraud and corruption training is integrated within a wider education and awareness campaign.	[A] [IR] [U] [A] [IR] [U]
5	Staff disclosure of any conflicts (actual or perceived) and secondary employment	Staff are required to disclose conflicts of interest and secondary employment annually, or when it arises. Records of conflicts of interest and secondary employment are periodically reviewed and kept up to date.	[A] [IR] [U] [A] [IR] [U]

Prevention

Oversight by the Board, Audit and Risk Committee, and CEO

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Oversight by the Board, ARC and CEO	The Board, ARC and CEO fulfil the responsibilities as outlined in the Fraud and Corruption Control Framework.	[A] [IR] [U]

Recruitment (Employee Screening)

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Ethical workforce	Each candidate's application forms are assessed and reference checks, confirmation of qualifications, when required, and background checks are performed.	[A] [IR] [U]

Employee Awareness and Training

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Comprehensive staff education and awareness program	Ongoing ethical behaviour and fraud and corruption education and awareness program. Fraud and corruption control messaging is repeated and reinforced using a variety of communication channels. Fraud and corruption control expectations are included in the induction process. Staff have a good understanding of what fraud and corruption is and guidance material is readily available and deals with real life situations, conflicts, fraud and corruption risks staff may face in their work area.	[A] [IR] [U]
2	Staff awareness of fraud and corruption control responsibilities	Authority staff have a good appreciation and understanding of their responsibilities for preventing, detecting, and reporting fraud and corruption.	[A] [IR] [U]
3	Targeted training and education for key staff	Targeted training and education programs for staff with responsibilities for dealing with third parties.	[A] [IR] [U]

Third Party Management Systems

	Principle	Activities	Assessment
1	Third party awareness and reporting	Contractors and suppliers understand that the Authority will not tolerate actual or perceived fraud and corruption including fraudulent dealings. A Statement of Business Ethics outlines expectations and mutual obligations.	[A] [IR] [U]
2	Third party due diligence and clear contractual obligations and accountabilities	Comprehensively structured risk-based due diligence framework is applied prior to engaging third parties.	[A] [IR] [U]
		Contracts and service level agreements include clear accountabilities for managing the risk of fraud and corruption.	[A] [IR] [U]
		Accountabilities for managing fraud and corruption risks are included in staff PDP's.	[A] [IR] [U]
3	Effective third-party internal controls	Specific internal controls relating to third parties are in place.	[A] [IR] [U]
		Checks and reviews are periodically carried out on dealings with third parties.	[A] [IR] [U]

Detection

Notification Systems

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Culture that supports staff reporting fraud, management acting on those reports	Promotion and awareness for staff of the options available to report fraud and corruption matters. Making staff feel confident they will be protected from reprisal when making a report. Demonstrated action by management is taken in response to reports of fraud and corruption.	[A] [IR] [U]
2	Polices, systems and procedures that support reporting	A reporting system that is appropriate for the Authority and provides different channels to report fraud and corruption matters. Feedback and follow-up with internal reporters of fraud and corruption matters.	[A] [IR] [U]
3	Processes to support upward reporting	Fraud and corruption related matters are reported to the Board, ARC and CEO.	[A] [IR] [U]
4	External reporting	Authority staff are clear on the framework for external reporting in accordance with legislation and internal requirements. A clear and consistent approach to external reporting is in place.	[A] [IR] [U]

Detection Systems

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Robust internal controls	Well documented risk-based internal controls, routine checks of activities and processes, controls and transactions.	[A] [IR] [U]
		Range of internal controls that 'prevent, detect and correct' fraud and corruption matters is in place.	[A] [IR] [U]
2	Monitoring and review	Available data is monitored and reviewed to ensure irregularities and warning signals are picked up early.	[A] [IR] [U]
		Early warning signs are acted on quickly and 'red flag' behaviour recognised.	[A] [IR] [U]
3	Risk-based internal audit program	The internal audit program evaluates the potential for fraud and corruption and how fraud and corruption risk is managed. Internal audit recommendations are assigned to individuals with timeframes for implementation.	[A] [IR] [U]

Response

Investigations Systems

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Clearly documented investigation procedures	Reports of fraud and corruption are investigated promptly and to the highest standards. Investigations are independent with sufficient resources allocated, including budget.	[A] [IR] [U]
2	Investigations conducted by qualified and experienced staff	Investigations are conducted by appropriately qualified personnel with recognised qualifications and appropriate experience.	[A] [IR] [U]
3	Decision-making protocols	Documented decision-making processes and proportionate responses to incidents of fraud and corruption.	[A] [IR] [U]

Conduct and Disciplinary Systems

Circle response. [A] Acceptable, [IR] Improvement Required, [U] Unacceptable

	Principle	Activities	Assessment
1	Disciplinary systems	Authority staff understand fraud and corruption will not be tolerated and perpetrators will face disciplinary action. Demonstrated commitment to acting against the perpetrators of fraud and consistent and lawful application of sanctions.	[A] [IR] [U]

Appendix B – Health Check Reporting

Using the information gained from the Annual Control Attestation Checklist, a health check report will be generated and provided annually to the Board, ARC and CEO for approval and actioning.

Fraud Control Attribute	Fraud Control Attribute	Overall Assessment	Results for Specific Work Areas		
			Principle 1	Principle 2	Principle 3
Planning and Resourcing	Fraud Control and Prevention	IR	A	A	IR
	Responsibility Structures	U	A	U	U
	Fraud Control Plan				
Prevention	Oversight by the Board, Audit and Risk Committee, and CEO				
	Recruitment (Employee Screening)				
	Employee Awareness and Training				
	Third Party Management Systems				
Detection	Notification Systems				
	Detections System				
Response	Investigation Systems, including conduct and disciplinary systems				

Appendix C – Fraud and Corruption Control Plan

The Authority's Fraud and Corruption Control Plan outlines the key fraud and corruption risks and current/planned strategies to manage and minimise fraud and corruption risks. The Fraud and Corruption Control Plan must be used in conjunction with the Fraud and Corruption Control Framework to mitigate fraud and corruption risks. The Fraud and Corruption Control Plan is maintained and managed by the Executive Director Governance.

Appendix D – Glossary of Terms

Term	Meaning
Fraud	Dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by staff or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. Fraud is a type of corrupt conduct.
Corruption	Dishonest activity in which a director, executive, manager, employee, or contractor of an entity acts contrary to the interests of the entity and abuses their position of trust to achieve some personal gain or advantage for themselves or for another person or entity.
Examples of fraud and corruption	• Theft of funds, cash, property, plant, or equipment. • False invoicing (creation of a fictitious invoice claiming payment for goods or services). • Forgery or falsification of records. • Bribery. • Obtaining of offering secret commissions or kickbacks whether by money, goods, or services. • Unauthorised use of corporate credit card. • False or exaggerated expenses claims. • False timesheets / not recording leave taken.