



Mount Isa City Council

Fraud and Corruption Prevention Framework

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Acting Chief Executive Officer

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1. Scope and Purpose

This Fraud and Corruption Prevention Framework (the "Framework") is designed to inform all Mount Isa City Council ("Council") officers of Council's position regarding fraud and corruption.

Fraud and corruption prevention is a shared responsibility of all Council officers. This framework and the Fraud and Corruption Prevention Policy (the "Policy") apply to all employees, elected representatives, consultants and contractors engaged by Council regardless of whether they are permanent, temporary, full-time, part-time or casual employees or otherwise associated in a significant way with Council and its operations.

2. Introduction

Fraud and corruption pose serious risks to Council which extends well beyond financial losses. Fraud and corruption threaten our organisation's reputation and as such, we have zero tolerance for fraudulent and corrupt activities within Council. These risks apply not only to potential financial losses, but also to intangible effects. Damage to Council's credibility and the potential loss of public confidence may far exceed any likely financial or material loss from fraud and corruption. Work groups can be severely disrupted during investigations, resulting in lowered morale and reduced productivity and performance.

These factors underpin Council's zero tolerance approach, with the desired outcome being the prevention of all fraud and corruption related incidents.

The Framework seeks to minimise the opportunities for fraud and corruption by the implementation of cost-effective measures that enhance the integrity and effectiveness of all Council operations, thereby forming an integral part of Council's overall risk management strategy.

3. Legislative Context and Integrity Framework

The [Public Sector Ethics Act 1994](#) and the [Public Interest Disclosure Act 2010](#) set the ethics principles and values for the public sector.

Public service agencies, public sector entities and public officers are required to seek to promote public confidence in the integrity of the public sector (PSE Act section 6), and public service employees are required to ensure that their conduct meets the highest ethical standards (PSE Act section 6(a)).

The maintenance of high standards of integrity, conduct and fiduciary responsibility is one of the important tasks of any public sector organisation.

This is managed through a collection of tools (legislation, policies, procedures, etc.), which together determine how the organisation and its employees are to behave on a daily basis and that help the organisation to build an integrity-based culture that will resist fraud and corruption. This is referred to as an integrity framework.

The integrity framework is a risk management tool to protect the organisation from fraud and corruption. It states clear rules and gives sound guidance.

The integrity framework consists of:

- Legislation – particularly the PSE Act and the PS Act
- strategic plans, mission statements, values etc.
- codes of conduct, policies and procedures
- performance plans
- workplace practices, culture and behaviour, including unwritten ground rules, traditions, etc

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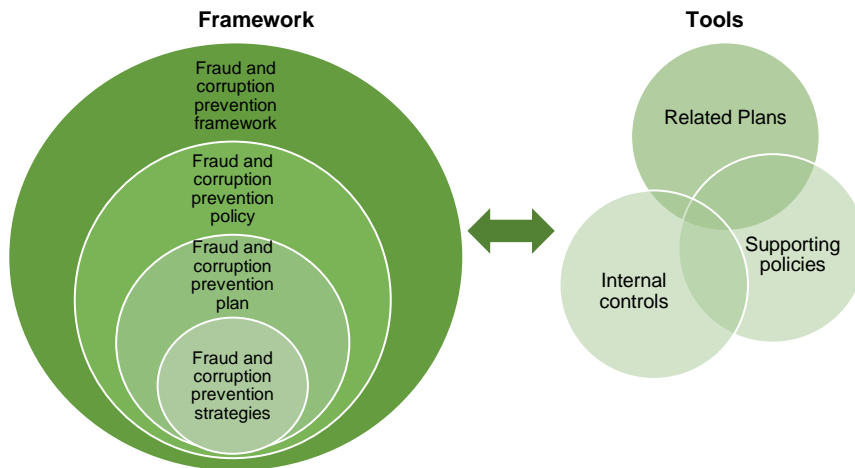
- the fraud and corruption prevention framework



4. The Fraud and Corruption Prevention Framework

A key component of the integrity framework is the fraud and corruption prevention framework.

The fraud and corruption prevention framework consist of coordinated and integrated instruments, mechanisms, arrangements and tools that assist with fraud and corruption prevention.



5. Key Elements of the Framework

The Framework comprises ten interrelated components, drawn from the Crime and Corruption Commission Queensland's "*Fraud and Corruption Best Practice Guide March 2018*":

- 1) A clear and integrated policy and framework
- 2) Continuing and effective fraud and corruption risk assessment
- 3) Robust internal controls with clear accountability and responsibility
- 4) Effective internal reporting systems and processes
- 5) An effective system of external notification and reporting
- 6) Well-defined public interest disclosure mechanisms
- 7) Competent investigation processes and standards
- 8) A clear Code of Conduct and disciplinary standards
- 9) Comprehensive staff awareness and training programs
- 10) Effective stakeholder and community awareness program

Council recognises the interrelated nature of each component of this framework and the importance of each element in realising the most effective outcomes. Implementation therefore will not focus exclusively on any one attribute, control system or area of operations, but will be based on a holistic and prioritised treatment of all elements/components.

5.1 Integrated Policy and Framework

The [Fraud and Corruption Prevention Policy](#) sets out Council's commitment to the prevention, early detection and response to fraud and corruption. Council is committed to a strong culture of corporate governance and will, investigate and take appropriate action in all cases of suspected fraud and corruption.

Council is committed to fulfilling public expectations of performance and in meeting its statutory and compliance obligations. The Fraud and Corruption Prevention Policy is one of a suite of policies and guidelines designed to achieve this end and is to be read in conjunction with other related policies and guidelines listed under [Council Reference Documents](#) in this Framework.

The *Fraud and Corruption Prevention Framework* (this document) defines the context and elements for fraud and corruption prevention in the Mount Isa City Council. The Framework is designed to provide an integrated response to the risks of fraud and corruption. It includes a regular audit and review function to facilitate performance monitoring and status assessment.

5.2 Risk Management and Assessments

Council has an established [Enterprise Risk Management \("ERM"\) Framework](#) which sets out the effective risk management strategies and practices across Council. The aims associated with embracing ERM in Council are as follows: -

- Ensure risk management is an integral part of strategic planning, management and day to day activities of the organisation
- Promote a robust risk management culture within the Council
- Enable threats and opportunities that face the organisation to be identified and appropriately managed

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- Facilitate continual improvement and enhancement of Council's processes and systems; Improve planning processes by enabling the key focus of the organisation to remain on core business and service delivery
- Encourage ongoing promotion and awareness of the risk management throughout Council

Managers are to critically examine their areas of responsibility and business processes to identify and evaluate potential fraud and corruption risk situations. They are to develop and maintain fraud and corruption resistant work practices and subsidiary control plans as necessary. The worksheets and rating methodology of Council's Enterprise Risk Management Framework should be used for the evaluation of these fraud and corruption risks.

Fraud and Corruption Risk Assessment will form part of the annual review of the Operational Risk Registers and will be conducted across all areas of Council by the Executive Management Team.

Consideration of fraud and corruption issues will form part of both annual and longer term departmental operational and business planning processes. As a guide, the following matters should be examined:

- the enforcement of existing financial management standards, policies and practices governing contracts and the supply of goods and services
- the correct recording of all assets and provisions for known or expected losses; the collection, storage, dealing, handling and dissemination of information
- segregation of functions especially in regulatory, financial accounting, procurement and cash handling areas
- work activities having limited supervision or open to collusion or manipulation; work practices associated with compliance and enforcement activities
- work practices and ethical standards for accredited agents, associates, etc.; formal or structured reviews of accounting and administrative controls
- the effectiveness of measures for reporting suspected fraud and corruption; the implementation of robust public interest disclosure protective measures; workplace grievance practices
- measures to ensure quick and decisive action on all suspected fraud and corruption situations

5.3 Internal Controls

The Chief Executive Officer will oversee the implementation of the Fraud and Corruption Prevention Framework by ensuring an integrated approach to fraud and corruption risks through implementation of prevention strategies and control measures across Council.

In addition to the assessment of risk, suitable operational practices are to be implemented to detect fraudulent and corrupt activities including:

- establishing good accounting and management controls
- routine and random auditing of decisions and operational records
- identifying variations from normal accounting methods or work practices
- recognising deviations or exceptions in outcomes from expectations
- monitoring key indicators (red flags) of potential fraud and corruption

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Internal controls will be audited periodically by both the Internal Auditor and the External Auditor.

5.4 Internal Reporting Systems and Procedures

Council recognises the contribution made by employees in reporting suspect activity and the important role played by managers and supervisors in deterring and preventing misconduct. Council also acknowledges the difficulties faced by some persons in reporting suspected fraud which may include:

- the possible involvement of an immediate supervisor
- past experience of outcomes with less than desired effectiveness; concern at any failure to observe the confidentiality of a disclosure
- the perception that reporting may lead to reprisals or victimisation of the discloser and/or other innocent parties
- a lack of clear and appropriate rules or procedures for referral and action
- concern that potential conflicts of interest will be ignored when deciding who should assess or investigate a complaint

To overcome any personal inhibitions about disclosure, Council has implemented internal reporting systems and support mechanisms that encourage staff to take appropriate action when they recognise or suspect fraud or corruption. Managers and supervisors will accept responsibility for fostering effective reporting in conjunction with their other management/supervisory functions and all officers will respond appropriately to any complaints or reports in a timely and effective manner.

Anyone in Council's supervisory and management chain receiving a report of suspected fraud is to ensure that they report it immediately to the Chief Executive Officer and that it is responded to confidentially, fairly, quickly and in accordance with established protocols and legislative requirements. The standards by which internal investigations are to be conducted are detailed in the Public Interest Disclosure Policy.

Fraud-related matters will routinely be reported to Council's Audit and Risk Management Committee at to ensure that a realistic view of Council's exposure and the maturity of its systems to prevent, detect and respond to fraud are considered.

5.5 External Notification and Reporting Systems

Council is committed to transparency in meeting its statutory obligations and in discharging its accountability to all stakeholders. All incidents of suspected fraud and corruption therefore will be subject to appropriate external reporting in a timely fashion.

Complaints about fraud and corruption and the outcome of preliminary investigations will be reported to the appropriate agencies in accordance with the Public Interest Disclosure Policy and/or the Complaints Policy and Procedures.

Depending upon the nature of an allegation, the person(s) involved and the progress or outcome of the investigation, external reporting or referral may be made to the following agencies:

- Queensland Police Service
- Crime and Corruption Commission Queensland for cases suspected to involve official misconduct

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- Queensland Audit Office for fraud involving any asset losses; or Queensland Ombudsman for cases of maladministration

5.6 Public Interest Disclosure Mechanisms

Council will provide protection from reprisal for a person making a public interest disclosure in accordance with the principles embodied in the *Public Interest Disclosure Act 2010*. Arrangements to ensure compliance with these principles shall be always enforced.

Complaints against Council officers under the *Public Interest Disclosure Act 2010* will be pursued in accordance with the Public Interest Disclosure Policy. In so doing, Council will exercise due process and natural justice, and preserve confidentiality to the extent possible, provide appropriate protection, maintain all necessary records securely, and report in an appropriate manner.

5.7 Investigation Processes and Standards

All Council investigations will be conducted in accordance with best practice and the Public Interest Disclosure Policy. The standards of reporting and enquiry shall be no less stringent than as outlined in: The Crime and Corruption Commission – Corruption in focus: A guide to dealing with corrupt conduct in the Queensland public sector (2023). The investigation standards applied shall ensure that investigations are carried out objectively, thoroughly and without prejudice.

When an investigation into suspected fraud is deemed necessary:

- all employees are obliged to respect the dignity and rights of the alleged perpetrator, pending a full investigation into the matter. Management must ensure the preservation of due process and discourage staff from entering into speculative discussions. All internal investigations are to comply with the Public Interest Disclosure Policy;
- persons making complaints shall be advised of the outcome in a timely manner; and the outcome of all internal investigations shall be subject to audit.

Council has an [Councillor Investigation Policy](#) that assists with the management of investigations relating to Councillor complaints.

5.8 Code of Conduct for Employee and Implications of Non-Compliance

The fundamental principles contained in the [Code of Conduct for Employees](#) are modelled on the *Public Sector Ethics Act 1994* and the following four ethical principles:

- Integrity and Impartiality
- Promoting the Public Good
- Commitment to the System of Government
- Accountability and Transparency

The Code of Conduct for Employees does not cover all eventualities. To assist in the resolution of more complex ethical and fraud-related issues, Council officers should seek the advice of their supervisors and more senior management where necessary.

Human Resources will conduct a review of the Code of Conduct for Employees at least once every three years to ensure its continued relevance. In addition, the Executive Management Team will review the need to develop any other related policies and procedures or staff awareness and development of training and materials.

Commented [GS1]: This was published in June 2023 and is available from the CCC website

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Council is committed to the prevention of fraud and corruption and investigating all suspected incidents. Fraudulent or corrupt activities will not be tolerated. An investigation finding of fraud or corruption will result in disciplinary action and/or prosecution by the Queensland Police Service, which may lead to offenders being dismissed from Council.

Under the *Crime and Corruption Act 2001*, the Chief Executive Officer must refer suspected official misconduct such as fraud or corruption to the Crime and Corruption Commission Queensland.

Councillors are required to abide by the [Code of Conduct for Councillors](#) that was modelled on the Queensland Government's template Code.

5.9 Employee Awareness and Training Programs

Council acknowledges the primary role of employees in the prevention of fraud and corruption. To foster an appropriate fraud and corruption resistant culture, Council will implement a comprehensive and ongoing fraud awareness program and adopt transparent and participative management practices that empower employees in their operational roles.

There will be sharing of information and suitable induction training to enhance fraud and corruption resistance. Awareness of the available reporting mechanisms and whistleblower support will be further reinforced through structured training and development programs and other means of communication on a regular basis.

The [Code of Conduct for Employees](#) and other key policy documents will be broadcast widely to relevant stakeholders by a variety of means including:

- commentaries and articles within various publications and newsletters; posting of information on the Council intranet for internal reference
- providing copies of the Code of Conduct for Employees to prospective staff members; briefing and induction training on the Code for all new staff and associates; making the Code accessible in the library and public areas of Council
- displaying suitable notices about the Code throughout the workplace
- informing clients, contractors and service providers about the Code and requiring that they conduct business in accordance with its principles
- including probity compliance declarations within contract documents; and placing links to the Code of Conduct for Employee on Council's web site

The Executive Management Team in consultation with Human Resources will identify available training options and make recommendations on the strategy that achieves the most effective fraud and corruption awareness regime. This strategy may include, but is not restricted to:

- articulating appropriate ethical standards for the workplace, including the Code of Conduct for Employees and related policies and procedures
- recommending ways of developing understanding of best practices and system controls; developing suitable mechanisms that recognise and highlight the importance of staff contributions to fraud and corruption prevention
- informing employees of the importance of recognising and responding to misconduct - and the available mechanisms for public interest disclosures
- implementing best practice approaches to fraud and corruption prevention

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- establishing mechanisms to identify and detect specific types of fraud or corruption; and developing and distributing materials to enhance fraud awareness

All new employees will attend induction training where they will be advised of Council's standards of ethical behaviour for the workplace. Employees will be required to undertake mandatory training and refresher training courses specifically designed with relevant local government scenario examples and Council's policies and procedures.

The Human Resources Manager, in consultation with the Executive Management Team and relevant managers, will be responsible for the development and delivery of employee training in areas such as:

- Code of Conduct for Employees
- Requests by Councillors for Assistance or Information Procurement and Ethical Business Practices
- Drugs and Alcohol - Fitness for Work
- Ethics Awareness Conflict Resolution
- Bullying and Harassment - Prevention, Performance, Counselling and Discipline

Corporate Governance Coordinator, in consultation with the Executive Management Team and relevant managers, will be responsible for the development and delivery of staff training in areas such as:

- Complaints Management Process
- Public Interest Disclosures
- Conduct and Performance of Councillors

5.10 Stakeholder and Community Awareness Programs

Council will communicate its values widely to ensure community awareness of Council's expected standards of corporate and employee behaviour. These extension programs shall include both general and more specific programs targeting particular stakeholder groups such as suppliers, contractors and special interest groups.

The external communication programs will demonstrate the integrity of Council and its commitment to high standards of probity in all its dealings, including its zero tolerance of fraud and corruption. Council will report on the measures taken to realise its fraud and corruption prevention goals at least annually through the Annual Report.

6. Accountability and Responsibility Structures

The Executive Management Team sets the ethical tone of Council and senior managers and employees will lead by example and conduct themselves always in a manner consistent with the values and principles detailed in Council's Employee Code of Conduct.

Clear lines of accountability have been formulated through departmental structures, position descriptions, policies and procedures. All management will assume a shared responsibility for fraud and corruption prevention to ensure that the fraud and corruption prevention strategies are implemented effectively across all work units and staff levels of Council. Specific responsibilities include:

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6.1 Mayor and Councillors

The *Local Government Act 2009* provides the mayor and councillors with specific directions when working with Council officers to minimise inappropriate influence and the potential for corruption, including:

- Section 170 - Giving directions to local government employees
- Section 170A - Requests for assistance or information Section 171 - Use of information by Councillors
- Section 171A & Section 311 - Prohibited conduct by Councillors in possession of inside information

Council, in recognising the importance of the Act's directions, has adopted the [Councillor Acceptable Request Guidelines](#).

6.2 Chief Executive Officer and the Executive Management Team

The Chief Executive Officer exercises authority on behalf of Council through and on behalf of the Executive Management Team. The Chief Executive Officer and Executive Management Team are responsible for:

- maintaining a corporate governance framework, which includes policies and procedures to minimise Council's vulnerability to fraud and corruption
- ensuring protection of Council officers who make allegations of suspected fraud and corruption

Further, the Chief Executive Officer is responsible:

- for receiving reports of any incident of suspected fraud or corruption occurring within Council and determining the appropriate action to be taken to investigate the matter further
- under the *Crime and Corruption Act 2001*, to refer suspected official misconduct such as fraud or corruption to the Crime and Corruption Commission Queensland in accordance with agreed protocols
- to take appropriate action as a result of the findings of any investigation

6.3 Managers and Supervisors

All managers and supervisors are to recognise that fraud and corruption may occur in his or her area of responsibility. All managers and supervisors are required to establish, maintain and review control systems to ensure Council resources are protected and the risk of fraud or corruption occurring is minimised. This should include:

- maintaining and reviewing their Operational Risk Registers (which should include all relevant fraud and corruption risks) on an annual basis as part of the normal risk management process; setting up effective internal controls to detect fraudulent and corrupt activities
- regularly reviewing relevant control systems as part of the fraud and corruption risk assessment
- establishing adequate segregation of duties for all functions where the potential for fraud or corruption risk has been assessed as high

Commented [GS2]: Parts of this section were repealed. Other parts continued to operate and were then superceded by 311.

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- reinforcing the requirement for all employees to not engage in corrupt conduct, fraudulent activities or maladministration
- promoting positive values and the benefits of ethical business practices
- encouraging the reporting of any suspected fraud, corrupt conduct or maladministration
- providing appropriate training to Council employees to recognise and report all suspected fraud and corruption

All supervisors and managers have an obligation to immediately report all internally reported cases of suspected fraud and corruption to the Chief Executive Officer.

6.4 All Council Officers

All Council officers who have any knowledge of fraudulent or corrupt activities/behaviour within Council have an obligation to report such matters to a manager/supervisor or the Chief Executive Officer.

All employees are responsible for:

- acting appropriately when using official resources and handling and using public funds, whether they are involved with cash or payment systems, receipts or dealing with suppliers; being alert to the possibility that unusual events or transactions could be indicators of fraud or corruption
- reporting details immediately if they suspect that a fraudulent or corrupt act has been committed or see any suspicious acts or events
- co-operating fully with whoever is conducting internal checks, reviews or investigations into possible acts of fraud or corruption

6.5 Crime and Corruption Commission Liaison Officer

Corporate Governance Coordinator is Council's contact liaison officer with the Crime and Corruption Commission Queensland and responsible for handling all suspected fraud and corruption complaints, except for complaints that relate to the Public Official (ie Council's CEO) which are managed by the Mayor under Council's [Complaints against the Public Official Policy](#). All fraud cases, trends and data will be systematically reviewed to inform the overarching fraud and corruption prevention program to make sure that it reflects Council's specific fraud and corruption risks.

6.6 Internal Audit

Internal Audit supports Council's efforts to establish an organisational culture that embraces ethics, honesty, and integrity. Internal Audit assists Council with the evaluation of internal controls used to detect or mitigate fraud, evaluate the organisation's assessment of fraud risk, and may provide assistance to management or as directed by the Chief Executive Officer to undertake investigations of suspected fraud or corruption within Council. Although Internal Audit considers fraud and corruption within its audit program and performance of audits, it is important to note that the responsibility for prevention of irregularities rests with Council and management through the implementation and continued operation of an adequate internal control system. The Internal Audit program includes periodic risk-based assessments of Council's business processes using methodologies to assess levels of compliance with existing internal controls. The Internal Auditor is responsible for examining and evaluating the adequacy and the effectiveness of actions taken by management to fulfil this obligation.

6.7 Audit and Risk Management Committee

Council has established an Audit and Risk Management Committee to further support Council's efforts to establish and sustain an ethical culture. Part of the Committee's Terms of Reference is to:

- enhance the ability of Council to fulfil legal responsibilities with respect to compliance with relevant statutory and other guidelines
- monitor the integrity of the Council's financial documents
- promote the need for public accountability to Council, the ratepayers and to other stakeholders
- monitor existing corporate policies and recommend new corporate policies designed to prevent unethical, questionable or illegal activities
- monitor the effectiveness and objectivity of the Council's internal auditors and the internal audit function
- provide a communication link between management, internal audit, external audit and Council
- review corporate governance and risk management activities generally
- make recommendations to the Council about any matters that the Committee considers need action or improvement¹
- provide oversight and monitoring for the implementation of audit records
- review the governance control environment

7. Reference Documents

- Code of Conduct for Employees
- Complaints Management Policy and Procedural Guidelines
- Advice Guidelines - Requests by Councillors for Advice or Information
- Enterprise Risk Management Policy
- Enterprise Risk Management Framework and Guidelines
- Public Interest Disclosure Policy
- Fraud and Corruption Prevention Policy

¹ Sec 105(4)(b) *Local Government Act 2009*

Appendix 1: Definitions

The following definitions (drawn in part from AS 8001-2008 Fraud and Corruption Control) are provided to assist in the use of a common terminology.

Agency - A corporation, government agency, not-for-profit organisation or other body engaged in business activity or transacting with other agencies in a business-like setting.

Corruption - Dishonest activity in which a councillor, Chief Executive Officer, manager, employee, contractor or agent acts contrary to the interests of Council and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or agency.

Fraud - Dishonest activity causing actual or potential financial loss to any person or agency including theft of moneys or other property by employees or persons external to Council and whether or not deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position.

Maladministration - An administrative action that is unlawful, arbitrary, unjust, oppressive, improperly discriminatory or taken for an improper purpose; or a waste of public funds.

Fraud and Corruption Prevention Framework - A document summarising an agency's anti-fraud and anti-corruption strategies.

Fraud and Corruption Risk Assessment - The application of risk management principles and techniques in assessing the risk of fraud and corruption within an agency and its business processes.

Risk - The chance of an event that will have a positive or negative impact upon the desired objectives. It is measured in terms of likelihood and consequences.

Enterprise Risk Management - The structured approach of aligning strategy, processes, people, technology and knowledge with the purpose of identifying, evaluating, treating, monitoring and communicating risks associated with any activity, function or process in a way that will enable organisation's to minimise potential losses and maximise positive outcomes. Enterprise-wide means the removal of traditional functional, divisional, departmental or cultural barriers.

Official Misconduct - Official Misconduct is defined formally in the *Crime and Corruption Act 2001*. It is paraphrased as being any serious misconduct relating to the performance of an officer's duties that is dishonest or lacks impartiality, or involves a breach of trust, or misuse of officially obtained information. The conduct must be serious enough to be a criminal offence or to justify dismissal. The act may be official misconduct even if the person:

- is no longer a public official;
- was not at the time but is now a public official;
- committed the misconduct outside Queensland; or
- did not receive money or a personal benefit.

Trying to influence a public official to act improperly is also classed as official misconduct.

Fraud - The following actions are examples of fraud and corruption in the context of Council has taken in part from AS 8001-2008 Fraud and Corruption Control:

- evasion of payments owing to Council; false invoicing;
- obtaining by deceit, benefits to which the recipient is not entitled such as improper reimbursement of expenses or travel allowances;

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- charging for goods or services not delivered or only part delivered; false timesheet claims or misrepresenting time and work commitments; theft of Council property, resources, inventory or cash;
- theft, misuse or wrongful use of information for financial or other gain;
- abuse of position or discretion such as accepting gifts or bribes to facilitate an outcome or gain some form of financial advantage;
- false accounting; credit card fraud;
- abuse of Council facilities or assets for personal use; disclosing confidential information for personal gain;
- making false statements or altering signatures or other information and materials so as to mislead or misrepresent a position or hide wrongdoing; and
- destroying or removing records without approval for personal gain or to conceal fraudulent activity.

Corruption -

- Payment or receipt of secret commissions (bribes), which may be paid in money or in some other form of value to the receiver and may relate to a specific decision or action by the receiver or generally;
- Release of confidential information in exchange for some form of non-financial benefit or advantage to the employee releasing the information;
- Collusive tendering;
- Payment or solicitation of donations for an improper political purpose;
- Serious conflict of interest involving a senior executive of Council acting in his or her own self- interest rather than the interests of Council;
- Serious nepotism or cronyism where the appointee is inadequately qualified to perform the role to which appointed;
- Manipulation of the procurement process by favouring one tenderer over others or selectively providing information to some tenderers;
- Gifts or entertainment intended to achieve a specific or generic commercial outcome in the short- or long-term - an essential element rendering conduct of this type corrupt would be that it is in breach of the entity's values, behavioural code or gifts policy or that it was done without the appropriate transparency;
- Bribing officials in order to secure a contract for the supply of goods or services; and 'Facilitation' payments - small one-off payments in cash or in kind intended to secure prompt delivery of goods or services.