

# FRAUD AND PREVENTION POLICY

Responsible Officer	Chief Executive Officer
Initial Council adoption	18 February 2021
Amendments	
Last Council adoption	18 February 2021
Review due	2022

## OBJECTIVE

To articulate the Tamala Park Regional Council's (TPRC) commitment to the prevention, detection, response and monitoring of fraud and corrupt activities.

## POLICY SCOPE

This policy applies to all employees, Elected Members and contractors. Fraud and corruption control is the responsibility of everyone in or associated with the TPRC.

## DEFINITIONS

**Fraud** is defined by Australian Standard AS8001-2008 as:

*“Dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity.”*

**Corruption** is defined by Australian Standard AS8001-2008 as:

*“Corruption is dishonest activity in which an employee or contractor of the entity acts contrary to the interests of the entity and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or organisation. The concept of ‘corruption’ can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity.”*

Corruption is any deliberate or intentional wrongdoing that is improper, dishonest or fraudulent and may include:

- Conflict of interest;
- Failure to disclose acceptance of gifts or hospitality;
- Acceptance of a bribe;
- Misuse of internet or email; or
- Release of confidential or private information or intellectual property.

Corrupt conduct tends to show a deliberate intent or an improper purpose and motivation and may involve conduct such as the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty.

## POLICY STATEMENT

Fraud and corruption is illegal, and contrary to the organisational values of the TPRC. The TPRC aims to foster a culture which upholds trust and honesty as part of its core values. In doing so, the TPRC will ensure that the effective prevention of fraud and corruption is an integral part of its operating activities.

All employees are accountable for, and have a role to play in, fraud and corruption prevention and control. The TPRC encourages staff to disclose actual or suspected fraudulent or corrupt activity. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate legal remedies available under the law will be pursued.

All alleged incidences will be investigated thoroughly. Where appropriate, the TPRC will protect the anonymity of those responsible for reporting the activity.

The TPRC will ensure that systems and procedures are in place to prevent, detect, report and investigate incidents of fraudulent or corrupt behaviour or activities. It will also ensure that staff are aware of their responsibilities in respect to the prevention, detection, reporting and investigation of fraudulent or corrupt behaviour.

A Fraud and Corruption Prevention Plan (“the Plan”) has been developed to assist to meet the objectives of this Policy. The Plan will ensure that the TPRC has procedures in place to mitigate the risk of fraud or corruption occurring in the organisation.