

Organisational policy

FRAUD AND CORRUPTION CONTROL

Corporate Plan reference	Our service excellence Our outstanding organisation	
Endorsed by Chief Executive Officer	Endorsed on	14/10/2022
Manager responsible for policy	Manager Corporate Governance	

Policy statement

All fraudulent and dishonest activities have the potential to cause significant reputational damage and financial losses. Responsibility for fraud and corruption control is shared across all of Sunshine Coast Council (Council), with all employees and, Councillors responsible for conducting themselves in accordance with applicable behavioural standards as outlined in the Employee Code of Conduct and Councillor Code of Conduct. At all times, our people should remain vigilant and should they develop any suspicions of potential fraud or corruption, report the concerns through the appropriate channels¹.

Council has a comprehensive fraud control framework and a fraud control plan based on risk management and contemporary corporate governance standards. Council's fraud and corruption control plan is designed to prevent, detect, and respond to potential fraudulent and dishonest acts and includes routine pressure testing of countemeasures and transactions.

All instances of potential fraud will be reported in accordance with the *Crime and Misconduct Act 2001* and all measures will be taken to recover financial losses and property. Appropriate disciplinary action will be taken against all fraud offenders.

Policy scope

This Policy applies to all employees (regardless of their employment status or type – e.g., permanent, maximum-term, casual, full-time, or part-time), contractors, agency casuals, volunteers, consultants, and suppliers (all employees and others)

The term Council includes Councillors and the administrative arm of Council.

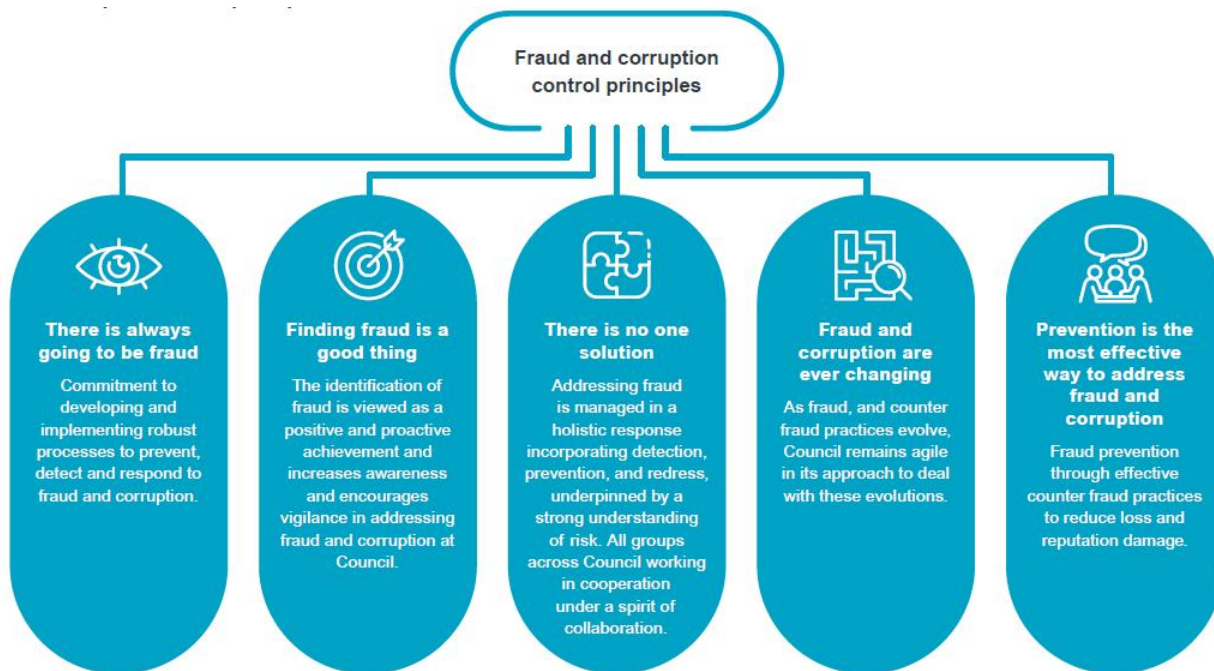
Principles

A fundamental element in controlling the risk of fraud and corruption is the development and maintenance of a sound ethical culture, underpinned by effective and continuous communication, testing countermeasures and example-setting by the organisation's leaders.

The following 5 principles² underpin Council's commitment to preventing, detecting, and responding to fraud and corruption:

¹ Immediate supervisor, Manager, Manager Corporate Governance, Faircall Whistleblowers Hotline, Crime and Corruption Commission.

² Principles align with the International Public Sector Fraud Forum



Fraud and corruption control framework

Council's Fraud and Corruption Control Framework is underpinned by the commitment of the Executive Leadership Team (ELT) to encourage and implement a foundation of strong leadership and a culture of managing fraud and corruption risks efficiently and effectively.

Council is committed to minimising the incidence of fraud and corruption through development, implementation, and regular review of fraud prevention, detection, and response strategies and countermeasures.

Council's Fraud and Corruption Control Framework consists of a suite of tools and resources including:

- Fraud and Corruption Control Policy
- Fraud and Corruption Control Plan and Guide – based on the guiding principles within the Australian Standard on Fraud and Corruption Control (AS8001-2021)
- Fraud risk assessments, including countermeasures and pressure testing
- Employee Code of Conduct and Councillor Code of Conduct
- Ethical decision making and internal controls training and awareness

Key responsibilities for the prevention and management of fraud and corruption are set out in the Fraud and Corruption Control Plan.

Measurements of success

Periodic review of fraud risk assessments and associated pressure testing of countermeasures to ensure controls are effective and any gaps are reported to ELT and the Audit Committee.

Any instances of fraud and corruption are identified and swiftly contained, investigated, and reported on.

The Manager Corporate Governance will monitor the implementation status of fraud and corruption control initiatives and provide regular reporting to the Executive Leadership team (ELT) and the Audit Committee.

Policy commitment

Council employees and Councillors consistently demonstrate and uphold the intent, objectives, and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Related legislation, policies, strategies, and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation. In the event of an inconsistency between any provision of this policy and any provision of the following related legislation, policies, strategies and documents, the provisions of the related legislation, policies, strategies, and documents shall prevail, unless the CEO or Council expressly waive a provision of this policy by prior agreement. For further assistance please contact the Manager of Corporate Governance. Further details of the the related legislation, policies, standards, strategies, and documents relevant to this policy are detailed in the Fraud and Corruption Control Plan.

Legislation

Crime and Corruption Act 2001

Criminal Code Act 1899

Financial Accountability Act 2009

Information Privacy Act 2009

Local Government Act 2009

Local Government Regulation 2012

Public Interest Disclosure Act 2010

Public Sector Ethics Act 1994

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Original	N/A	Chief Executive Officer	26/03/2010
2.0	Redrafted and updated to align with the Australian Standard AS8001:2021 - Fraud & Corruption Control_	Y	Chief Executive Officer	14/10/2022

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