



FRAUD PREVENTION CONTROL POLICY

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1. OBJECTIVE

The Purpose of this policy is to outline the commitment of George Town Council to maintaining an environment in which fraud is not tolerated and to prevent, detect, and respond to fraud. To deter fraud through awareness and education, to detect fraud through effective monitoring and reporting systems and to respond to fraud incidents promptly and effectively.

2. TYPE OF POLICY

As per Section 9 of Policy GTC-12, this policy is categorised as a Council Policy.

This categorisation is consistent with the definitions as stated in Policy GTC-12 which are as follows:

Council - Policies pertaining to the Governance of the Council and the activities of its elected members, including the establishment of Committees, and the government of the municipality including resident and ratepayer compliance policies and by-laws.

3. SCOPE

This policy applies to all employees, contractors, Councillors, Volunteers and stakeholders.

4. Definitions

Council The George Town Council.

Fraud Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of moneys or other property by persons internal and/or external to the Council and/or where deception is used at the time immediately before or immediately following the activity.

Corruption Dishonest activity in which a person associated with Council acts contrary to the interests of Council and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by Council or a person purporting to act on behalf of and in the interests of, in order to secure some form of improper advantage for Council either directly or indirectly.

Whistleblower A person who has or professes to have knowledge of fraudulent or corrupt conduct and who chooses to report it to the appropriate authority.

Types of Fraud

- theft.
- obtaining property, a financial advantage or any other benefit by deception (benefits and advantages can be either tangible or intangible).
- causing a loss or avoiding or creating a liability by deception.
- providing false or misleading information to Council or failing to provide information where there is an obligation to do so.
- making, using or possessing forged or falsified documents.
- bribery, corruption, collusion or abuse of office.
- unlawful use of Council's computers, vehicles, telephones, equipment, inventory and other property or services; and
- any offences of a like nature to those listed above.

5. LINK TO STRATEGIC PLAN

George Town Council Strategic Plan 2024-2030

Future Direction 4

Leadership and Accountable Governance

6. RELATED LEGISLATION AND DOCUMENTS

Local Government Act 1993

Australian Standards AS 8001:2021- Fraud and Corruption Control

Local Government (Audit Panels) Order 2014

Integrity Commission Act 2009

Code of Conduct

Fraud and Corruption Control Plan

Gifts and Benefits Policy

Public Interest Disclosure Policy

7. RISK CONSIDERATIONS

Fraud presents a risk of financial loss, reputational damage, and reduced community trust if not effectively prevented, detected, and managed.

8. POLICY

8.1 Roles and Responsibilities

Council Members: Promote a culture of integrity and accountability.

Management: Implement controls and ensure adherence to this policy.

Employees, Volunteers and Contractors: Report suspected fraud and comply with policies.

Fraud Control Officer: Oversee fraud prevention measures and investigations.

8.2 Risk Assessment

Council will conduct regular assessments to identify potential fraud risks and utilise tools like surveys and audits to evaluate fraud vulnerabilities.

8.3 Procedures

Procedures relating to the minimisation, detection and reporting of Council's fraud and corruption risk are contained in the *Fraud and Corruption Control Plan (appendix 1)*. In accordance with the procedures and to minimise the risk of fraud Council will apply the following;

8.3.1 Preventative Measures

- Code of conduct that emphasises ethical behaviour.
- Implement segregation of duties to minimise risks.
- Provide training and resources on fraud awareness for all staff.

8.3.2 Detection Measures

- Reporting mechanisms (e.g., whistleblower hotline).
- Use data analytics to identify unusual transactions.
- Conduct regular audits and surprise checks.

8.3.3 Response Procedures

- Outline steps to investigate reported fraud.
- Ensure confidentiality and protection for whistleblowers.
- Develop a protocol for reporting findings to the council and relevant authorities.

8.3.4 Disciplinary Actions

Clearly define consequences for individuals involved in fraudulent activities, which may include termination and legal action.

8.4 Monitoring and Review

Council will review at the end of each successive 5 year after formal adoption by Council or earlier in the event of major changes to legislation or related policies, procedures or if deemed necessary by the General Manager.

8.5 Communication and Awareness

Promote the fraud control policy through training sessions and newsletters and ensure that all stakeholders are aware of the policy and their responsibilities.

9. IMPLEMENTATION & REVIEW OF POLICY

Implementation of this Policy rests with Council. This Policy will be reviewed in 2031 or in accordance with legislative requirements.



.....
Shane Power
GENERAL MANAGER

DATED 7, 5, 26

Appendix 1



FRAUD AND CORRUPTION CONTROL PLAN

Procedure No.:	013/2026	Approved by:	Corporate	
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Definitions

DEPARTMENT	Governance
RESPONSIBLE OFFICER	General Manager, Directors
LINK TO STRATEGIC PLAN	Leadership – be visionary and accountable leaders who advocate and represent the views of our community with transparency.
LEGISLATION AND RELATED DOCUMENTS	Public Interest Disclosures Act 2002 Public Interest Disclosures and Procedures Integrity Commission Act 2009 George Town Council Fraud Prevention Control Policy
OBJECTIVE	<p>George Town Council is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency, which are all key components of good governance. Council does not tolerate fraudulent and/or corrupt activity of any kind.</p> <p>Council's Fraud and Corruption Control Plan is designed to reduce the overall risk of fraud and corruption and reflects Council's commitment to promoting ethical and honest behaviour in the workplace.</p>
POLICY INFORMATION	Relates to Fraud and Corruption Policy

<p>Definitions</p>	<p>Officers means:</p> <p>(a) an officer within the meaning of section 9 of the <i>Corporations Act</i> 2001 of the Commonwealth other than a partner in a partnership;</p> <p>(b) an officer of the Crown within the meaning of section 247; or</p> <p>(c) an officer of a public authority other than an elected member of a local authority acting in that capacity.</p> <p>Others at the Workplace means any person who is not a Worker and includes visitors and job applicants.</p> <p>Policy/ies means approved Policies of Council.</p> <p>Procedure/s means approved Procedures of Council.</p> <p>Workers means a Worker if the person carries out work in any capacity for a person conducting a business or undertaking, including work as:</p> <p>(a) an employee;</p> <p>(b) a contractor or subcontractor;</p> <p>(c) an employee of a contractor or subcontractor;</p> <p>(d) an employee of a labour hire company who has been assigned to work in the person's business or undertaking;</p> <p>(e) an outWorker;</p> <p>(f) an apprentice or trainee;</p> <p>(g) a student gaining work experience;</p> <p>(h) a volunteer; or</p> <p>(i) a person of a prescribed class.</p> <p>Workplace means a place where work is carried out for a business or undertaking and includes any place where a Worker goes, or is likely to be, while at work. (may include conferences, social media, Christmas parties etc)</p>
<p>Amendment</p>	<p>Council retains the sole discretion to reasonably terminate, replace or vary this Policy from time to time.</p>

PLAN

1. PURPOSE

The purpose of this plan is to:

- outline management's key leadership responsibilities regarding fraud and corruption;
- inform all employees, volunteers, contractors and Councillors of their responsibilities regarding fraud and corruption, and detail the actions required when fraud and corruption is suspected; and
- summarise Council's anti-fraud strategies.

2. SCOPE

The Fraud and Corruption Control Plan has been developed with the Fraud and Corruption Control Policy and applies to Councillors, employees, volunteers and any external party involved in providing services to any part of Council, for example, contractors, consultants, outsourced service providers and suppliers.

Employees, volunteers and Councillors are expected to perform their duties for, and on behalf of Council legally, ethically and with integrity and professionalism. Embedding these requirements into day-to-day operations will protect Council by reducing the likelihood of financial loss or reputational damage because of misconduct by employees and others.

3. DEFINITION OF FRAUD AND CORRUPTION

Refer to the Fraud Prevention Policy for definitions of Fraud and Corruption.

4. RESPONSIBILITIES

4.1. COUNCILLORS

Collectively, as the decision-making body, Councillors are responsible for ensuring that Council:

- promotes community awareness of Council's commitment to the prevention of fraud and corruption.
- acknowledges fraud and corruption as a serious risk and has an awareness of Council's fraud and corruption exposures.
- provides adequate security for the prevention of fraud and corruption. This includes the provision of secure facilities for storage of assets, and procedures to deter fraudulent or corrupt activity from occurring.
- provides mechanisms for receiving allegations of fraud or corruption, including the appointment of the Manager Business Services or their delegate as Fraud Control Officer;
- ensures that, where appropriate, proper investigations are conducted into allegations that involve fraud or corruption.
- ensures that all Employees are aware of their responsibilities in relation to fraud and corruption through the provision of appropriate and regular training.
- promotes a culture and environment in which fraud and corruption is actively discouraged and is readily reported should it occur; and

4.2. MANAGEMENT

Management and any other person supervising employees or contractors carry a shared responsibility and accountability to actively support and implement the strategy including:

- understanding and supporting the Fraud and Corruption Control Plan and providing employees within their department the necessary information to implement this plan.
- identify and understand the risks of fraud and corruption within their departments.
- undertakes a fraud and corruption risk assessment on a regular basis.
- implement and maintain appropriate internal controls to reduce those risks to an acceptable level.
- promote the importance of ethical conduct and compliance with Council's policies and procedures, set and enforce acceptable standards of behaviours.
- receive and pass on reports of suspected fraud or corruption in accordance with Council's Fraud and Corruption Control Plan and Public Interest Disclosure Policy.
- support individuals who have made reports in accordance with this Plan and Council's Public Interest Disclosure Policy. Protect and maintain the confidentiality of the individual and ensure they are protected from detrimental action.
- formally consider ongoing commercial relationships with contractors or third parties when it is deemed that there is a heightened risk of fraud or corruption in continuing to deal with that party.
- ensuring that new Employees for whom they are responsible are aware of their responsibilities in relation to fraud and corruption; and
- leading by example to promote ethical behaviour.

4.3 EMPLOYEES, VOLUNTEERS AND CONTRACTORS

Employees and others engaged to work for Council have a responsibility to demonstrate fairness, integrity and sound professional and ethical practice always in every aspect of their employment.

Employees and volunteers have a responsibility to understand, observe and comply with Council's Code of Conduct and related policies and procedures and to embrace and promote an ethical culture and work environment that is not permissive of fraudulent behaviours or other forms of corrupt conduct.

Employees and volunteers should:

- be vigilant in their work to prevent and detect fraud or corruption.
- perform their functions and duties with care, diligence, honesty and integrity.
- take care for Council's property which includes avoiding the waste or misuse of Council's resources.
- report any suspected fraud or corruption of which they become aware or suspect on reasonable grounds.
- assist in any investigations of fraud and corruption as required.
- refrain from any activity that is or could be perceived to be victimisation or harassment of a person who makes a disclosure of reportable conduct.
- protect and maintain the confidentiality of a person they know or suspect to have made a disclosure of a reportable conduct

4.4 FRAUD CONTROL OFFICER

The Fraud Control Officer has responsibility for the development and review of Council's Fraud and Corruption Control Plan and ensuring that the Plan requirements are implemented and functioning at Council. The Fraud Control Officer will conduct preliminary investigations into reports of fraud or corruption, for the purpose of deciding further action. The Fraud Control Officer is the Manager – Corporate and Finance.

5. FRAUD PREVENTION STRATEGIES

Council recognises that the most effective way to prevent the occurrence of fraud and corruption is to promote an ethical environment fully supported and demonstrated by management and in which internal control mechanisms have been implemented. Council's fraud and corruption prevention strategies include the following elements:

- A Code of Conduct which outlines a statement of values and details unacceptable behaviour.
- Recognition from management who adhere to, promote and maintain an ethical culture and actively promote such a culture.
- A program for communicating Council's policies relating to behaviour and ethical standards through regular dissemination of material.
- Ongoing training in the use of codes of behaviour and ethical standards; and
- A mechanism to report ethical complaints or concerns inside and outside the normal channels of communication

5.1 ENSURING MANAGEMENT COMMITMENT TO CONTROLLING THE RISK OF FRAUD AND CORRUPTION

Management must have a high level of commitment to controlling the risk of fraud and corruption. Management should maintain an understanding of the types of fraud and corruption common within Local Government and any types of fraud and corruption that have been detected in Council within the last five years.

Management should have strong knowledge of the internal control environment and its ability to prevent and detect the types of fraud and corruption likely to occur. Management (including any person supervising employees or contractors) have a responsibility to be aware of their accountabilities for the prevention and detection of fraud and corruption. In order to reinforce this, Council's Fraud and Corruption Control Plan includes the following elements:

- The responsibility to implement policies and procedures, including the Fraud and Corruption Control Plan, is incorporated within managers position descriptions; and
- Managers receive appropriate training on fraud and corruption control and during this training are informed of their specific fraud and corruption accountabilities.

5.2 MAINTAINING A STRONG INTERNAL CONTROL SYSTEM AND INTERNAL CONTROL CULTURE

Internal controls are often the first line of defence against fraud and Council will ensure the maintenance of a strong internal control system that addresses all business processes, particularly those assessed as having a higher predisposition to the risks of fraud and corruption. In respect to the internal controls, Council will:

- document internal controls;
- communicate internal controls effectively to all employees. The level and means of communication will be based on level of responsibility and position of each employee.
- provide access to documented internal controls to appropriate and relevant employees.
- regularly review internal controls and documentation to ensure continuous improvement; and
- regularly review adherence to internal controls. Council aspires to achieve a strong culture in which all employees understand the importance of adhering to internal controls and, where deemed necessary, will implement appropriate compliance assessments including regular performance review programs to measure and monitor adherence.

5.3 INTERNAL AUDIT AND AUDIT PANEL

Whilst the primary responsibility for the identification of fraud and corruption within Council rests with management, it is recognised that the existence of an Audit Panel and internal audit activity can be, in the context of addressing business risks, an effective part of the overall control environment. The Audit Panel plays a lead role in exercising oversight of management's processes for identifying and responding to the risk of fraud or legislative non-compliance and the internal control established to mitigate these risks by reviewing management's processes and internal controls against daily operational requirements of management. Furthermore, Council recognises the internal audit function as a critical tool in detecting and preventing fraud and corruption. An internal audit program is prepared each year and approved by the Audit Panel. This program incorporates fraud risks whereby fraud and corruption related controls are tested for adequacy and effectiveness.

5.4 INFORMATION SYSTEM SECURITY

Council will ensure that an appropriate information system and mobile device controls and policies are maintained for aspects relating to fraud prevention and detection, including server security, logging and backup procedures, password and lock-out requirements and appropriate exception reporting.

5.5 FRAUD AND CORRUPTION RISK ASSESSMENT

Focused fraud risk assessment will be undertaken at least annually as part of a structured risk management process or when there is significant change to operations. Council's main objective in the prevention and control of fraud and corruption is to minimise the occurrence of fraud and corruption within Council. This objective is generally achieved by:

- identifying and assessing fraud and corruption risks.
- determining strategies to control those risks; and
- defining responsibility for and, the timeframe within which the strategies will be implemented.

All identified potential fraud and corruption risks, and control strategies are recorded in Council's organisational Risk Register.

Controlling strategies that result from a fraud risk assessment will be monitored and reported to the General Manager via the Fraud Control Officer in accordance with developed risk management strategies.

To assist with the identification of fraud and corruption risks Managers must be alert to the potential of fraud and corruption to occur and remain aware of factors which may leave Council vulnerable to fraud and corruption, including:

- changes to Council delegations.
- implementation of cost cutting measures.
- contracting out and outsourcing.
- the impact of new technology; and
- changes to risk management practices.

5.6. COMMUNICATION AND AWARENESS OF FRAUD AND CORRUPTION

Council recognises that the success and credibility of this Plan will largely depend upon how effectively it is communicated throughout the organisation and beyond.

5.6.1. COMMUNITY AWARENESS

Council will take proactive steps towards ensuring that the wider community is aware of the zero-tolerance stance towards fraud and corruption.

Council will increase community awareness by:

- promoting Council's initiatives and policies regarding the control and prevention of fraud and corruption on Council's website and at Council offices.
- making reference to Council's fraud and corruption initiatives in the Annual Report; and
- facilitating public access to all policy documents that reflect Council's governance and probity framework.

5.6.2. COUNCIL AWARENESS

All employees, volunteers, contractors and Councillors should have general awareness of fraudulent and corrupt conduct and how they should respond if this type of activity is detected or suspected.

Council will provide training in fraud and corruption awareness and control through:

- Ensuring all employees, volunteers and Councillors have access to training in Council's Code of Conduct, Public Interest Disclosure Policy, Fraud Prevention Control Policy, Fraud and Corruption Control Plan and other relevant policies and procedures.

- Ensuring all employees, volunteers and Councillors have access to fraud awareness training appropriate to their level of responsibility and risk.
- Ensuring contractors are made aware of Council's Fraud Prevention Control Policy and Fraud and Corruption Control Plan.
- Ensuring fraud and corruption awareness and standards of conduct are promoted regularly through meetings or internal publications, for example employees newsletters or intranet articles to promote and support the ongoing commitment by senior management;
- Ensuring updates and changes to fraud related policies, procedures and other ethical policies or procedures are effectively communicated to all employees.

- Ensuring employees, volunteers, contractors and Councillors are aware of alternative ways in which they can report allegations or concerns.
- Encourage all employees, volunteers, contractors and Councillors to report any suspected incidence of fraud or corruption.

5.7 EMPLOYMENT SCREENING

Council requires pre-employment screening for new employees to be undertaken prior to appointment of positions being considered. The types of enquiries which may be carried out as part of the employment screening process include but are not limited to:

- Verification of identity.
- National police check.
- Pre-employment medical screening,
- Reference checks with previous employers.
- Verification of formal qualifications or licences

Employment screening will be undertaken in line with the Australian Standard on Employment Screening AS 4811-2006 (or relevant standard, regulation, Act).

5.8 POLICIES DEALING WITH ANNUAL LEAVE

Reluctance to take regular leave may increase the risk of occupational injury or disease due to exhaustion or fatigue. It is also a possible indicator that a person may be concealing evidence of fraud or corruption. Where possible Council will address this by limiting the amount of leave an individual can accrue at any one time in accordance with the Enterprise Agreement.

5.9. SUPPLIER VETTING

Managers and other appropriate employees who are responsible for purchasing goods and services on behalf of Council are to undertake all transactions in accordance with Council's approved Purchasing Guidelines whereby effective vetting of suppliers is required. These processes have been established to ensure transactions are undertaken in an open, honest and ethical manner, promotes fair and open competition, and seek value for money for Council, whilst supporting measures aimed at controlling the risks of fraud or corruption.

6. DETECTION AND REPORTING

6.1 FRAUD AND CORRUPTION DETECTION STRATEGIES

Council has established systems that enable post-transaction review and monitoring to identify suspicious transactions and/or instances of fraud or corruption by analysing and matching data extracted from computer systems and through review and analysis of management accounting reports.

These systems increase the level of monitoring and control over transactions, thereby reducing the likelihood of fraudulent and corrupt activity. Overall responsibility for developing the systems to detect fraud and corruption rests with the General Manager who will work with Management in applying the findings from the fraud and corruption risk assessment process to formulate effective fraud and corruption detection systems and procedures.

Examples of detection strategies include:

- Regular review of supplier master file
- Regular review of capital programs 'significant contractors
- Regular review of payroll master file
- Internal audit
- Public Interest Disclosure Program
- Financial accounts month-end reconciliation and reporting processes
- External Audit
- Annual review of delegations register and authority.

6.2 REPORTING SUSPECTED FRAUD AND CORRUPTION INCIDENTS

Any employee, volunteer, contractor, or Councillor who has knowledge of fraudulent activity or incident, or has reason to suspect that fraud or corruption has occurred, has an obligation to immediately report the matter through the following alternative channels:

- Their immediate manager
- Higher level managers
- The Public Interest Disclosures Officer
- Councillors
- In accordance with the Public Interest Disclosure Policy

NB - If anonymity is required, reports can be made in accordance with the Public Interest Disclosure Policy.

6.3 IMPLEMENTING A DISCLOSURE PROTECTION PROGRAM

Council has implemented a Information Disclosure Policy. This policy sets out Council's approach to the protection of disclosers and witnesses and is based on the requirements of the Right to Information Act 2009 and has been implemented to encourage and prompt reporting of concerns and suspicions.

Management must ensure that all employees are made aware of this policy through training and communication programs and will promote and support Council's commitment to the policy content.

7. RESPONDING

7.1 PROCEDURES FOR THE INVESTIGATION OF DETECTED OR SUSPECTED INCIDENTS

All allegations or suspicions of internal or external fraud or corruption raised must be reported by the notified person to the General Manager or Fraud Control Officer or their delegates immediately. No attempt should be made by any other employee to conduct any formal investigations or interviews to determine if fraudulent and/or corrupt behaviour has occurred or is suspected.

An investigation into apparent or suspected fraud and corruption shall be conducted by appropriately skilled and experienced personnel who are independent of the business unit in which the alleged fraudulent or corrupt conduct occurred.

This independent party can be an external law enforcement agency, a manager or other senior person within Council, or an external consultant operating under the direction of an independent senior person within Council.

A formal directive will be issued by the General Manager or Fraud Control Officer to the investigating party authorising the collection of information relevant to the investigation.

Formal terms of reference must be agreed between the General Manager or Fraud Control Officer and the independent party conducting the investigation before the investigation may commence. The terms of reference must include the protocols to be followed during the investigation to ensure appropriate collection and custody of evidence

7.2 INTERNAL REPORTING AND ESCALATION OF ISSUES

Council's Fraud Control Officer will maintain a fraud and corruption incident register which will include information in relation to all reportable fraud and corruption incidents.

The Fraud Control Officer will regularly supply a report to the management team and Audit Panel outlining any recent fraud and corruption events and the actions undertaken in respect to these events.

The General Manager will report fraud and corruption events to Council.

7.3 DISCIPLINARY PROCEDURES

Where there is proven evidence of fraud, appropriate disciplinary measures will be taken.

7.4 EXTERNAL REPORTING

Where fraudulent activity has been identified as criminal, the General Manager will determine the appropriate process for notifying the police and any other relevant authorities.

Unless there are exceptional circumstances, fraud or corruption that involves the committing of a crime will be reported to the police or relevant authority. If the activity is not reported, the General Manager will notify the Council regarding the decision made and the reasons supporting the decision.

Council will take all reasonable steps to assist the authorities in their investigation into alleged fraudulent and/or corrupt conduct

7.5 POLICY FOR CIVIL PROCEEDINGS TO RECOVER THE PROCEEDS OF FRAUD OR CORRUPTION

Recovery actions will be undertaken at the discretion of the General Manager. The General Manager will make a notification to the Council in relation to the action to be undertaken.

7.6 FALSE DISCLOSURE

A person who knowingly makes a false or misleading statement in a complaint or report may face disciplinary action.

7.7. INTERNAL CONTROL REVIEW FOLLOWING DISCOVERY OF FRAUD

Following an investigation where fraud was substantiated, the General Manager and/or Fraud Control Officer will conduct a review of the relevant controls and determine at which point the system of internal control failed and whether corrective action needs to be taken.

7.8 MAINTAINING AND MONITORING ADEQUACY OF INSURANCE

Insurance will be obtained and maintained to safeguard against damage and ensure continuation of business processes appropriate to Council's risk exposure and appetite. Adequacy of insurance policies is to be assessed by management at least annually.

8. REVIEW

Management will review the adequacy of this plan at least every five (5) years.