Fraud and Corruption Control Policy

DOCUMENT CONTROL

Category Type: Policy
Type: Council
Responsible Officer: Chief Operating Officer

Last Review Date: 30 April 2024
Date Approved: XX January 2026
Next Review Date: December 2026

Revision No: 8

Stakeholder Engagement:
Audit and Risk Committee
Councillors
Chief Executive Officer
Financial Services Coordinator
Chief Operating Officer

Fraud and Corruption Control Policy

1 INTENT

Ararat Rural City Council (Council) is committed to establishing and maintaining an environment in which fraud and corruption is not tolerated. Stakeholders, including staff, contractors and volunteers are encouraged to actively protect Council's assets, reputation and ethical standing.

The purpose of the Fraud and Corruption Control Policy (the Policy) is to set out how Council will prevent and deter fraud and corruption from occurring and how any incidence of fraud or corruption will be detected, investigated and dealt with.

Fraud and corruption can lead to financial loss, and loss of public confidence in the way that public money and other resources are being used. It is therefore important that Council have robust systems and procedures in place to ensure that the risk of impropriety is minimised, as far as possible, and that where instances do occur, there is a prompt and effective response to them.

2 SCOPE OF POLICY

This policy applies to all Councillors, staff, volunteers, contractors, sub-contractors and volunteers of Council.

3 POLICY STATEMENT

Fraud and corruption is a risk to the organisation and can have a similar impact on Council as other types of enterprise risk in terms of:

- Financial loss;
- Reputational impact;
- Diversion of management energy;
- Organisational morale;
- Organisational disruption;
- Loss of employment;
- Reduced performance; and
- Diminished safety.

As such Council is committed to managing this risk as part of its overall risk management approach. This policy is part of that approach and covers the following main areas:

a) Roles and responsibilities of Councillors, officers, auditors and the Audit and Risk committee;

b) Response to allegations and concerns raised internally and externally; and

c) Actions to be taken when fraud is discovered.

4 ROLES AND RESPONSIBILITIES

4.1 Councillors

Councillors have a duty to ensure that Council property is safeguarded from fraud and corruption and to ensure that Council's powers, duties and responsibilities are exercised in an open, fair and proper manner to the highest standards of probity.

These issues need to be borne in mind when considering reports, making decisions and scrutinising Councils activities.

Councillors should endorse and support all policies and measures taken to prevent, deter, detect and resolve instances, or suspected instances, of fraud and corruption throughout Council. This includes disclosure of actual, potential or perceived conflicts of interest and completing the bi-annual personal interest returns, adhering to the Councillors gifts policy

4.2 Chief Executive Officer

The Chief Executive Officer (CEO) has primary responsibility for the management of Council resources and the development and implementation of systems and practices to minimise the risk of fraud and corruption.

The Chief Executive Officer, as principal officer, must under section 57 of the Independent Broad-based Anti-corruption Commission Act 2011 notify the IBAC of any matters which the person suspects on reasonable grounds involves corrupt conduct occurring or having occurred. The CEO will complete the bi-annual personal interest return.

The Chief Executive Officer will report regularly on any fraudulent activity.

4.3 Officers, Coordinators, Team Leaders and Supervisors

Officers are responsible for ensuring there are adequate measures to prevent and detect fraud and corruption within the areas under their control by:

a) Identifying risk exposures to corrupt and fraudulent activities within their areas;

b) Senior Officers will complete the bi-annual personal interest return.

c) Establishing controls and procedures for prevention and detection of such activities including the growing risk of cyber crime and technology-enabled fraud.;

d) Complying with legislation and Council policies and procedures including disclosure of actual, potential or perceived conflicts of interest.;

e) Ensuring staff understand their responsibilities through adequate supervision, acting within their delegated powers, written procedures and position descriptions;

f) Responding positively to matters raised and advice given by internal and external audit.

g) Maintain registers for Conflict of Interest and Gifts, Hospitality and other benefits.

4.4 Staff, Volunteers and Contractors

Staff, volunteers and contractors have a duty to make management aware of any concerns they have about the conduct of Council affairs or the use of Council property or resources. Any matters raised by them should be taken seriously and properly investigated.

Council has policy and procedures to follow under the Public Interest Disclosure Act 2012 which protects people from unjust recrimination where they have an honest and reasonable suspicion of fraud or corruption and they act on it.

Council, in the interests of probity and good practice, encourage all staff to raise concerns so they can be properly investigated.

4.5   Internal Audit

While primary responsibility for the identification of fraud and corruption rests with management, Council recognise that internal auditing can be, in the context of addressing all business risks, an effective part of the overall control environment to identify the indicators of fraud and corruption.

Internal Audit therefore has an important role in assisting management in the prevention and detection of fraud and corruption by:

a) Independently reviewing systems, procedures and controls to ensure that there are adequate safeguards to prevent, deter and detect fraud and corruption; with particular attention paid to areas where there is a greater risk;

b) Through specific audits and testing of systems, identifying areas of concern;

c) Responding to requests for advice from managers on controls to put in systems;

d) Independently investigating suspected frauds and irregularities and reporting the conclusions to the Audit and Risk Committee and management;

e) Producing and advising on the production of rules, regulations and policies which deter fraud and corruption.

4.6   External Auditors

External Auditors certify that Council's accounts represent a true and fair view of Council's financial position. They have limited time and resources to carry out this work and consequently there needs to be a high level of cooperation with Council's Internal Auditors who can examine Council's activities in more detail.

Senior management and the Audit and Risk Committee will undertake discussions with the external auditor in terms of the audit strategy and procedures that will be carried out during the audit. These are aimed at detecting material misstatements in Council's financial statements due to fraud or error.

5   RESPONSE TO ALLEGATIONS AND CONCERNS

a) Allegations and concerns about fraudulent or corrupt activity may come from different sources e.g.:

- Members of the public, sometimes anonymously;
- Other local authorities;
- Councillors;
- Staff; and
- Resulting from internal or external audit reviews.

b) Wherever these concerns come from they must be treated seriously, and confidentiality must be respected as far as possible. A thorough investigation will be made of all concerns, but the level of resources applied will be dependent on the nature of the concern e.g. sums or resources involved, sensitivity of the area, source of concern, evidence provided or available, inherent risk to the area.

c) For cases of internal fraud and data breaches investigations should be closely managed and documented in accordance with Council procedures.

d) At all times confidentiality must be maintained and information disclosed only to those who need to know it, in order not to prejudice any disciplinary or criminal action.

6   ACTIONS TO BE TAKEN

a) Where there is sufficient evidence of fraud, or there is strong suspicion, but internal investigations are unable to obtain further evidence required, the Police should be involved, where it is in the Council's/Public's best interests.

b) Determination of the "Council's/Public's best interest" include factors such as the sums or resources involved, the strength of the evidence obtained or available, the potential cost to the Council in pursuing the matter and the sensitivity of the area concerned. Referral to the Police will be the normal course of action unless there is a strong case not to do so.

c) Where involvement of the Police is not appropriate, the strongest action possible should be taken. This may involve disciplinary action including dismissal and the recovery of any sums of money or resources misappropriated.

d) At the conclusion of any fraud or corruption investigation, systems and procedures will be reviewed to ensure that any lessons learned will be used to improve the systems and processes against future risk.

7   PUBLIC INTEREST DISCLOSURES

All staff, volunteers and contractors have the option to report a suspected fraud and/or corrupt behaviour via Council's Public Interest Disclosure Policy which is available on Council's website.

8   ADMINISTRATIVE UPDATES

It is recognised that, from time to time, circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter this document, such a change may be made administratively, Examples include a change to the name of a Council department, a change to the name of a Federal or State department, and a minor update to legislation which does not have a material impact. However, any change or update which materially alters this document must be by resolution of Council.

9   DEFINITIONS

TERM	DEFINITION
Corruption	dishonest activity in which a Councillor, staff, contractor or Council Volunteer acts contrary to the interests of the organisation and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity. Corruption is any conduct that is improper, immoral and fraudulent. Corrupt behaviours include but are not limited to; • Acceptance or offer of bribes, gifts or benefits; • Nepotism, favouritism, or other abuses of decision-making authority; • Misrepresentation or misuse of Council information • Release of confidential information for other than a proper business purpose in exchange for some form of non-financial benefit or advantage accruing to the staff releasing the information; or

	• Collusive tendering (the act of multiple tenderers for a particular contract colluding in preparation of their bids).
Fraud	dishonest activity causing actual or potential loss to the Council (including theft of money or other property) and where deception is used at the time, immediately before or following the activity. This also includes the deliberate falsification, concealment, destruction, or use of (or intention to use) falsified documentation and the improper use of information or position for personal financial benefit. Examples of fraud and corruption include: • unauthorised use of a credit card; • theft or unauthorised use of plant and equipment or inventory; • theft of fuel; • theft of funds or cash (usually involving some form of concealment); • fraudulent financial or performance reporting; • creating a fictitious invoice claiming payment for goods and services not delivered or exaggerating the value of goods delivered or services provided; • obtaining 'kickbacks' or bribes from suppliers or contractors; • theft of intellectual property or other confidential information; • misappropriation or misdirection of Council's remittances received from a customer; • any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of Council-owned software; • any claim for reimbursement of expenses that is not made for the exclusive benefit of the Council; • omitting to submit leave forms when taking leave; • falsifying academic or training credentials in an employment application; • inappropriately providing benefits/making decisions or issuing permits or licenses; or • acting in self-interest rather than the public interest.
Relevant Officer	A member of Council staff who oversees their designated department and supervises the staff allocated to that department.
Staff	For the purpose of this policy includes all staff, Contractors, Consultants, Work Experience Students, Volunteers or the employee of anybody providing services on the Council's behalf.

10   COUNCIL POLICIES

- Complaints Handling Policy
- Councillor Code of Conduct
- Councillors Conflict of Interest Policy
- Councillor Gifts Policy
- Equal Employment Opportunity Policy
- Fraud & Corruption Control Policy
- Performance Management Employee Discipline Policy and Procedure
- Procurement Policy
- Public Interest Disclosure Procedure
- Risk Management Policy

- Risk Management Framework
- Staff Code of Conduct
- Staff Conflict of Interest Policy
- Staff Gifts Policy
- Workplace Anti-discrimination & Harassment Policy

11   REFERENCES

- Strategic Risk Register
- Declaration of Outside Employment Form
- Local Government Act 2020
- Public Interest Disclosure Act 2012
- Australian Standard AS 8001-2021 Fraud and Corruption Control

11   APPENDICES
Nil.

Ararat Rural City

Fraud and Corruption Control Plan

DOCUMENT CONTROL

Category Type: Policy
Type: Council
Responsible Officer: Governance and Risk Lead

Last Review Date: 30 April 2024
Date Approved: xx January 2026
Next Review Date: December 2026

Revision No: 4

Stakeholder Engagement:
Asset and Risk Committee
Councillors
Chief Executive Officer
Financial Services Coordinator
Chief Operating Officer

Fraud and Corruption Control Plan

1.   PURPOSE

The purpose of the Fraud and Corruption Control Plan is to establish an appropriate framework that defines management and staff responsibilities and to ensure the implementation of robust practices for the effective detection, investigation and prevention of fraud and corruption of any description.

2.   DEFINITIONS

Control (or internal control)	Control is defined as an existing process, policy, device, practice or other action that acts to minimise negative risks or enhance positive opportunities.
Corruption	Is defined as dishonest activity in which a Councillor, staff, contractor or volunteer of Council acts contrary to the interests of the organisation and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity. Corruption is any conduct that is improper, immoral and fraudulent. Examples of corruption include: • Release of confidential information for other than a proper business purpose in exchange for some form of non-financial benefit or advantage accruing to the staff releasing the information; • Collusive tendering (the act of multiple tenderers for a particular contract colluding in preparation of their bids). • Acceptance or offer of bribes, gifts or benefits; • Nepotism, favouritism, or other abuses of decision-making authority; or • Misrepresentation or misuse of Council information
Fraud	Is defined as any dishonest activity causing actual or potential loss to any person or Council (including theft of money or other property) by Council officers or persons external to the organisation and whether or not deception is used at the time, immediately before or following the activity. This also includes the deliberate falsification, concealment, destruction or use of (or intention to use) falsified documentation and the improper use of information or position for personal financial benefit. Fraud examples include the following activities that result in actual or potential financial loss: • Forgery or alteration of cheques, invoices, computer records and other documents; • Any misappropriation of funds, securities, supplies or any other assets; • Any irregularity in the handling or reporting of monetary transactions;

	• Unauthorised use or misuse of Council property, equipment, materials or records; • Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of Council owned software; or • Any claim for reimbursement of expenses that is not made for the exclusive benefit of Council.
Prima Facie	Prima facie is a Latin term meaning "at first look" or "on its face" and refers to evidence which, unless rebutted, would be sufficient to prove the case.
Relevant Officer	A member of Council staff who oversees their designated department and supervises the staff allocated to that department.

3. SCOPE

This plan applies to all Councillors, staff, contractors and volunteers of Council.

4. CONTEXT

This plan forms the foundation of fraud and corruption control at Council and is to be read in conjunction with the following policies:
- Complaints Handling Policy
- Councillor Code of Conduct
- Councillor Conflict of Interest Policy
- Councillor Gifts Policy
- Equal Employment Opportunity Policy
- Fraud & Corruption Control Policy
- Performance Management Employee Discipline Policy and Procedure
- Procurement Policy
- Public Interest Disclosure Procedure
- Risk Management Policy
- Risk Management Framework
- Staff Code of Conduct
- Staff Conflict of Interest Policy
- Staff Gifts Policy
- Workplace Anti-discrimination & Harassment Policy

5.   PLAN

5.1   Prevention

In balancing fraud and corruption control considerations with the organisation's objectives, every effort has been made to ensure fraud and corruption minimisation strategies are efficient and effective and take account of these objectives and their financial impact.

Fraud and corruption control is an essential element of sound corporate governance and is integral to internal risk control. Council believes that an emphasis on prevention and detection is the best way to deal with fraud and corruption.

The underlying thrust of Council's policy on fraud and corruption prevention is to encourage the public and staff to understand that fraudulent acts against Council are unacceptable, may constitute a criminal offence and will be prosecuted.

An important element of any fraud and corruption control program is awareness in the minds of all staff of the various aspects of fraud and corruption risks and how to respond if fraud or corruption is suspected. Experience has shown that one of the most common ways to detect fraud or corruption is by observation, investigation and reporting by fellow workers of the perpetrator/s.

5.2   Responsibilities for Fraud and Corruption Control

Chief Executive Officer (CEO)

The CEO has the ultimate responsibility for the prevention, control and minimisation of fraud and corruption across Council.

The CEO and relevant officers are responsible for monitoring the corporate implementation and performance of the Fraud & Corruption Control Policy and the Fraud & Corruption Control Plan, which includes promoting an environment where fraud and corruption are not tolerated.

With increasing technology-enabled fraud and cyber fraud, the CEO must make sure the sufficient resources are allocated to prevent and identify fraudulent activities where it is reasonably practicable.

In the instance that the CEO is the subject of a fraud or corruption allegation, the reporting person is directed to enact the Public Interest Disclosure Procedure.

Audit and Risk Committee

The Audit and Risk Committee is responsible for adopting the internal audit plan and reviewing audit reports. It has an overseeing role on behalf of Council of risk management activities relating to fraud and corruption minimisation. The internal auditor reports on finding and makes

recommendations to management and the Audit and Risk Committee. The CEO will report fraud and suspected fraud activities to the Audit and Risk Committee as part of the CEO quarterly report.

Relevant Officers

As a key factor in fraud prevention, officers must exhibit to staff and customers a genuine and strong commitment to fraud and corruption control.

Relevant officers are required to manage risk, control costs, monitor and improve systems, institute proper controls and foster an ethical working environment, as well as:

- Delegation of duties to staff where practical;
- Continuously promote ethical behaviour by their actions and advice;
- Identifying high fraud risk areas;
- Developing/modifying local practices to reduce fraud risks;
- Assessing the cost benefit of introducing anti-fraud procedures;
- Reporting suspected fraud; and
- Adhere to the procedures to follow once fraud has been alleged and/or identified.

Staff

Staff must:

- Comply with internal control requirements, policies and procedures;
- Be aware of the signs of acts of misconduct, fraud and corruption;
- Report suspected acts of fraud, data breaches, corruption or misconduct; and
- Assist with any enquiries and investigations pertaining to fraud, corruption or misconduct.

Public Interest Coordinator

The Chief Operating Officer fulfils the role of Public Interest Disclosure Coordinator and Investigator for the purposes of Public Interest Disclosures made under the *Public Interest Disclosure Act 2012.*

Under certain circumstances, a person is entitled to statutory protection from any retaliation for having made a "Public Interest Disclosure". However, those statutory protections are not available in all cases and further detail can be obtained from the Chief Operating Officer or by consulting Council's Public Interest Disclosure Procedure.

5.3 Fraud and Corruption Risk Assessment

Council has a Risk Management Framework which facilitates the systematic identification, analysis and evaluation of risks within its business operations. The register includes identification of fraud risk and the controls in place to mitigate it.

This methodology considers the combined influences of the following factors on the activities of Council:

- The environment (both internal and external) within which Council operates;
- The timeframe and deadlines in which Council operates; and
- An overall assessment of Council's internal controls.

The effectiveness of internal controls needs to be measured regularly through internal reviews and on the basis of findings from a number of internal audits.

Further work is required to undertake more specific risk assessments of fraud in each high-risk area from a strategic and operational perspective.

The relevant officer will undertake a review of all fraud and corruption risk assessments annually to ensure there is a check on the implementation of all actions identified in the risk register. Council, in conducting and reviewing risks will take into account industry trends and incidents.

This Fraud Control Plan operates within an existing legislative and strategic framework. The diagram below shows the interdependency of a good plan with complimentary programs and processes.

Fraud and Corruption Control Plan
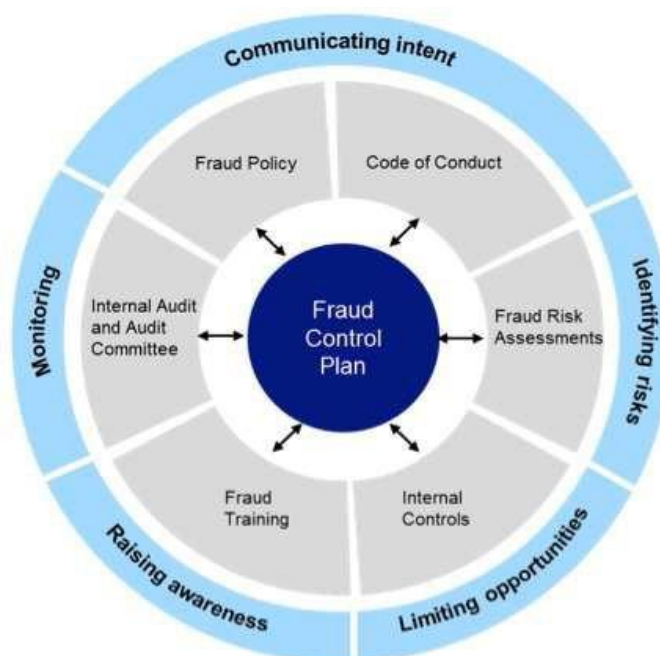
Communicating Intent
A fraud and corruption prevention policy and code of conduct are key mechanisms for clearly articulating a Council's objectives and expected outcomes in managing fraud or corruption.

An effective fraud and corruption control policy clearly establishes Council's attitude and approach to fraud and corruption control, while a code of conduct promotes high standards of ethical behaviour expected of staff and Council's commitment to these standards.

Identifying Risks
Developing an effective fraud control framework requires having a good understanding of Council's key fraud risks.

The fraud risk assessment should cover all the discrete functions and operations of a Council.
To ensure an integrated and consistent approach, the assessment should also form part of Council's overall risk management strategy.

Limiting Opportunities
Once Council has established its fraud risk profile through a risk assessment process, it needs to implement dedicated internal controls — system processes and procedures — that will minimise those risks.

Raising Awareness
Fraud awareness training is an effective method of ensuring that all Councillors, staff, contractors and volunteers are aware of their responsibilities for fraud control, data protection and of expectations for ethical behaviour in the workplace.

Monitoring
Audit and Risk Committee oversight is critical to the success of the fraud control framework. The Audit and Risk Committee should regularly review Council's internal controls, risk management processes and fraud control strategies.

5.1   Monitoring and Review

Internal fraud and corruption controls should be proactive – meaning they should be in place from the beginning, before an incident occurs, rather than after and they should be cost effective.

A good system of internal fraud controls will lessen the chance of misuse of funds and resources, through appropriate documentation and procedures and will help to identify the cause of a problem.

Fraud and corruption control measures should be supported by regular testing and review of the control framework (such as that undertaken by internal audit and other compliance and assurance functions).

5.2   Fraud and Corruption Education, Awareness and Training Ethics

In seeking to prevent fraudulent and corrupt activity, two of the most important factors are:
- Establishing and maintaining a sound ethical culture amongst all staff and volunteers; and
- Heightening awareness of the exposures and risks of fraud and data breaches at all levels of management.

Relevant officers are required to manage risk, control costs, monitor and improve systems, institute proper controls and foster an ethical environment. Council expects all staff to behave ethically and to be responsible for minimising any possibility of fraud and corruption within Council.

Where staff are faced with ethical dilemmas, they need assistance in deciding the appropriate course of action. This assistance is provided in the form of guidelines, established procedures and by maintaining an open environment in which staff are prepared to discuss ethical dilemmas. Council provides a number of resources to assist staff and volunteers including a Code of Conduct and an Employee Assistance Program.

Fraud and Corruption Awareness Training

Council recognise that the primary purpose of education and training in the area of fraud and corruption is to raise the general level of awareness amongst personnel about what fraudulent practices are and to make it very clear that they will not be tolerated under any circumstances.

Fraud and Corruption Control Plan

All staff participate in a compulsory bi-annual compliance training where fraud and corruption awareness is one topic covered.

Fraud and Corruption Risk Assessment.

Risk assessments will be undertaken for all identified fraud and corruption risks in accordance with Council's current Risk Management approach.

Risks that can be assessed include:

- Theft of cash;
- Theft of material or equipment;
- Misuse of equipment;
- Misuse of credit cards and purchasing cards;
- Accounts payable;
- Payroll practices, including not recording leave;
- Data breaches;
- Procurement; and
- Recruitment.

Additional risks will be identified through normal business unit operations and through the regular review of the risk register in accordance with the Risk Management Framework.

6   DETECTION AND REPORTING

6.1   Internal reporting

A range of options are available to report instances of behaviour involving possible fraud or corruption.

The reporting options are:

1.   Reporting the incident to the staff member's supervisor;

2.   Reporting the incident to Chief Operating Officer;

3.   Making a Public Interest Disclosure under the Public Interest Disclosure Act 2012. Further detail can be obtained from the Public Interest Disclosure Coordinator (the Chief Operating Officer) or by consulting Council's Public interest Disclosure Procedure.

4.   Public Interest Disclosures in Victoria can be made anonymously.

The information provided in a report should include:

- Details relating to the suspecting offence; and

- Details of the suspected offender(s) where known.

Under certain circumstances statutory protections are available to staff disclosing fraud or corruption as a Public Interest Disclosure under the Public Interest Disclosure Act 2012. Individuals wishing to explore this option should confidentially contact the Public Interest Disclosure Coordinator.

6.2 Internal Auditors role in detecting fraud and corruption

Management and the internal audit activity have differing roles with respect to fraud detection. The normal course of work for the internal audit activity is to provide an independent appraisal, examination and evaluation of an organisations activities as a service to the organisation. The objective of internal auditing in fraud detection is to assist members of the organisation in the effective discharge of their responsibilities by furnishing them with analysis of controls, appraisals, recommendations, counsel and information concerning the activities reviewed.

7 RESPONSE

7.1 Internal reporting by staff and volunteers

Subject to the conditions mentioned in clause 6.1, instances of fraud and corruption will be reported to the police where:

- The monetary value of the fraud case is material;
- Any non-financial benefit or advantage gained results in a significant loss to Council; or
- The fraud undermines confidence in a program or system.

Fraudulent or corrupt activity falling below the reporting threshold may be reported to the police where there is reasonable cause to believe that the activity:

- Is part of a conspiracy or involves collusion;
- Is part of a pattern of activity or is linked with previous patterns of activity (either of an individual or an organisation);
- Involves bribery or other forms of corruption;
- Involves the inappropriate or unjustified use of a Corporate Credit Card; or
- Involves disclosure of sensitive or classified information.

The requirement for Council to report information on fraud does not detract from Council's authority to determine the appropriate remedy to be applied, i.e. prosecution, administrative action, civil remedy, recovery action, use of internal disciplinary procedures, or whether any further action will be taken in the matter.

Council staff should in all instances seek the advice and guidance of the Chief Operating Officer who

will determine whether disciplinary or legal action is appropriate.

7.2   External reporting to outside authorities

In the event that there is a reasonable suspicion that, in a particular matter, an offence has occurred, and that the matter may have implications for another agency, then a report on that matter, excluding personal information unless prima face evidence exists, will be provided to the relevant agency at the earliest opportunity.

7.3   Investigations

Public Interest Disclosures will be dealt with as per Council's Public Interest Disclosure Procedure.

In the case of allegations of fraud or corruption made by staff, volunteers, contractor, or external party, and where the fraud or corruption report in not being made as a Public Interest Disclosure, the officer taking the report should:

- Meet with the informant without delay and take detailed notes of the facts;
- Review the facts and establish that the allegations are being made in good faith;
- Report the matter to the Fraud Control Officer (Chief Operating Officer).

As the public disclosure of the making of an allegation of fraud or corruption could expose Council to a civil action, all staff receiving a complaint are bound to:

- Maintain confidentiality at all times around all allegations raised and as to the identity of any individuals involved;
- Not attempt to personally undertake an investigation;
- Not contact any staff who are the subject of the allegations;
- Not discuss the complaint with any other staff other than as directed by an authorised investigating officer; and
- Not compromise the integrity of any evidence supporting allegations.

7.4   External Investigation

Where the initial investigation discloses:

- Instances of fraud as outlined in clause 7.1; or
- In the case of a Public Interest Disclosure under the Public Interest Disclosure Act 2012, at the direction of the Victorian Ombudsman.

The matter will be referred to the Victoria Police for further investigation. Council and its insurers will actively pursue the recovery of any money/property lost through fraud.

8   REFERENCES

- Declaration of Outside Employment Form
- Councillor and Staff Conflict of Interest Forms
- Public Interest Disclosures Act 2012
- Local Government Act 2020
- Strategic Risk Register
- Australian Standard AS 8001-2021 Fraud and Corruption Control