

Fraud and Corruption Control Plan

Version: 1.0 | **Version effective date:** 25/11/2023

Supersedes: Fraud and Corruption Policy and Procedure 2021 V3.

The Fraud and Corruption Control Plan (FCCP) provides a high-level oversight of the Queensland Public Trustee's (QPT) fraud control activities and is divided into 3 key components:

- Prevention – initiatives which prevent fraud and corruption occurring
- Detection – initiatives to detect fraud and corruption when it has occurred
- Response – initiatives to ensure compliance with legislative responsibility.

In consultation with ELT and key fraud control stakeholders across the QPT, a number of metrics and targets against some of these key fraud control activities have been established. The objective for developing these benchmarks is to:

1. Provide assurance to the Audit and Risk Management Committee (ARMC) and the BoM on the effectiveness and efficiency of the fraud and corruption control framework for the QPT.
2. Facilitate development of strategies to strengthen any weaknesses identified.
3. Communicate findings of fraud assurance activities to key fraud and corruption control stakeholders.

The Fraud Control Officer (FCO) will prepare an annual report for ARMC and BOM on the FCCP. The first report will be delivered in September 2024.

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|--------------------------|--------------------------|--|---------|--------|---|-----------|
| Ethical Workforce | Prevention and Detection | Culture <ol style="list-style-type: none">1. Executive and Senior Managers support and model a culture of adherence to governance and ethical practice principles.2. Managers and supervisors ensure compliance with mandatory training.3. Staff are encouraged and supported to report any suspected wrongdoing including fraud and corruption.4. All complaints and incidents of suspected fraud and corruption are taken seriously. | NA | N/A | <ul style="list-style-type: none">- Managers and supervisors- Ethics and Integrity- Responsible Areas | Ongoing |

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|--|------------------------------------|--|---|--------|--|-----------|
| | | <p>5. QPT's stance on fraud and corruption is reinforced in communications and relevant policies and procedures.</p> <p>6. QPT website and social media presence reflects our values.</p> <p>Code of Conduct</p> <p>All QPT employees understand the standards of behaviour required in performing their role and obligations to comply with the Code of Conduct.</p> <hr/> <p>Performance and Development Agreements (PDA)</p> <p>1. Managers and supervisors monitor work performance and adherence to work procedures and advice is provided to staff on procedures.</p> <p>2. Culture, values and an organisational understanding to be included in the Performance and Development Agreements for each Public Trustee employee.</p> | | | | |
| Staff Education & Awareness | Prevention, Detection and Response | <p>Mandatory training</p> <p>Mandatory Fraud and Corruption Control compliance program (online modules and included in induction program):</p> <ul style="list-style-type: none"> - Code of Conduct - Fraud and Corruption Control - Public Interest Disclosures - Cyber Security Awareness - Information Privacy. | Percentage of staff completed the mandatory training. | 95%> | <ul style="list-style-type: none"> - Ethics and Integrity - People and Culture - Information and Technology | Ongoing |

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|---|---------------|---|---|---|--|-------------|
| | | <p>Ongoing program of awareness</p> <p>1. Annual Fraud and Corruption Control Awareness Program which includes:</p> <ul style="list-style-type: none"> a. Red flag awareness b. Fraud and corruption risks c. QPT fraud and corruption controls / prevention mechanisms d. QPT's zero tolerance for fraud and corruption. <p>2. Staff have access to online courses, and other relevant resources.</p> | Number of staff in attendance at webinars and in person presentations | Increase in staff participation each year | <ul style="list-style-type: none"> - Ethics and Integrity - All Managers | Ongoing |
| | | <p>Fraud and Corruption mandatory training</p> <p>Review of Fraud and Corruption Control online mandatory training as per internal audit recommendations.</p> | N/A | Training updated by February 2024 | <ul style="list-style-type: none"> - Ethics and Integrity | As required |
| Customer & Community Awareness | Prevention | <p>Availability of policies and procedures</p> <ul style="list-style-type: none"> - Relevant QPT policies and procedures are accessible to the public on the PT website. - Relevant corporate reports and publications to make reference to fraud and corruption prevention and control (e.g., annual report etc.) and are accessible. | N/A | N/A | <ul style="list-style-type: none"> - Strategic Engagement & Community Education - Independent Services | Ongoing |
| | | <p>Procurement - Training and awareness (Third Parties)</p> <p>External third parties to be advised of the Public Trustee's Fraud and Corruption Control policy and procedure.</p> | N/A | N/A | <ul style="list-style-type: none"> - Financial Services Corporate | As required |

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|---|---------------|--|--|---|--|-----------------|
| | | <p>RTI and privacy requests & RTI Disclosure Log</p> <p>Information that explains the Public Trustee's RTI process is published on the Public Trustee's website.</p> | N/A | N/A | - Government & Executive Services | Ongoing |
| Fraud Risk Management | Prevention | <p>Identification of areas most vulnerable to corruption or fraudulent activity.</p> <ul style="list-style-type: none"> - Specific functional area fraud risks are addressed in operational risk registers. - Identification of any new fraud risks. | N/A | N/A | - Internal Audit - Responsible Areas | Ongoing |
| | | <p>Fraud Risk Register</p> <p>Annual review of the fraud risk register, including controls and treatment plans.</p> | Annual review completed in consultation with key fraud risk stakeholders. | Completed annual review | - Independent Services - ELT - Responsible Areas | Yearly |
| | | <p>QAO Fraud Control Self-Assessment</p> <p>Enables understanding of where improvements to QPT fraud controls are required.</p> | Self-assessment completed | All components address | - Independent Services | Every two years |
| Information Security Management System | Prevention | <p>Information Security Management Framework implementation</p> <ol style="list-style-type: none"> 1. A suite of policies, procedures and controls to manage information and security risks which support the prevention, detection, and response to technology enabled fraud and corruption. 2. The Public Trustee of Queensland and CEO endorses the Information Security annual return and attests to the QPT's information security posture and compliance of the ISMS. | Preparation of annual IS-18 Return for endorsement by ARMC and attestation by The Public Trustee of Queensland and CEO | Submission to the Queensland Government Customer and Digital Group by 30 September each year for the financial year just ended on 30 June | - Information and Technology | Yearly |

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|------------------------------------|-------------------------|---|---------|--------|---|-------------|
| | Detection | ICT Event Monitoring Monitoring and alerts (for example the monitoring of phishing and malware type and potential fire wall breaching attempts, fail passwords etc.). | N/A | N/A | <ul style="list-style-type: none"> - Information and Technology - Security and Business Resilience | Ongoing |
| | Detection | Audit of user account CIMS No oddities in CIMS on a monthly basis. | | | | |
| Policies and procedures | Prevention | QPT policies and procedures <ul style="list-style-type: none"> - Suite of policies, procedures, guidelines etc. that outlines how the Public Trustee 's collaborative activities are undertaken to prevent, detect, respond, monitor and evaluate the effectiveness of the Public Trustees fraud and corruption control framework are available for all QPT staff. - Policies and procedures are reviewed cyclically and or in response to emerging matters (i.e. change in government or departmental policy, in response to threats and recommendations from audits etc.) - Fraud and Corruption Control Framework clearly outlines roles and responsibilities for QPT staff. | N/A | N/A | <ul style="list-style-type: none"> - Independent Services - Government & Executive Services - Responsible Areas | As required |
| Key internal fraud controls | Prevention Detection | Delegations of Authority <ol style="list-style-type: none"> 1. QPT Corporate Delegations Framework maintained and regularly reviewed, including the following: <ul style="list-style-type: none"> o Customer Experience and Delivery Delegations o Financial and Administrative Delegations o Human Resources Delegations. 2. Positions with delegated authority assume them effectively and efficiently. | N/A | N/A | <ul style="list-style-type: none"> - Customer Experience and Delivery - Investment & Finance Services - People and Culture - As outlined in the Corporate delegations framework | Ongoing |

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|----------|---------------|--|--|---|---|-------------|
| | | Employment Screening 1. Screening of potential new employees is conducted (criminal history checks). 2. Additional screening of QPT employees under the <i>Anti-Money Laundering and Counter-Terrorism Compliance Financing Act 2006</i> and the 'Anti Money Laundering and Counter-Terrorism Program'. | Percentage of new starters requiring criminal history checks | 100% | - People and Culture | Ongoing |
| | | | Percentage of staff requiring additional checks completed. | 100% | | As required |
| | | Conflicts of interest / Declarations of Interest All QPT employees have obligations to declare personal interests (including interest held by a partner or dependent) that have a bearing, or may be perceived to have a bearing, on carrying out their role properly and impartially. | Implement a process to register conflicts of interest and capture declarations of interest in accordance with the policy | Initiation of a register and process by November 2024 | - Independent Services | As required |
| | | Statement of Assurance (Chief Finance Officer) Provide assurance to The Public Trustee of Queensland and CEO that financial controls are operating effectively, efficiently and economically. | N/A | N/A | - Investment and Finance Services | Quarterly |
| | | Anti-Money Laundering and Counter-Terrorism Compliance Program Anti-Money Laundering and Counter-Terrorism Compliance Program (AML/CTF) exists within the QPT and is reviewed as required. | N/A | N/A | - Investment Advisory and Taxation Services - People and Culture | As required |
| | | Gifts and Benefits All gifts or benefits with a retail value of more than \$150 are registered in the QPT's central Gifts and Benefits Register. Each financial quarter the register is reported to the Public Trustee and CEO and published on the QPT website. | N/A | N/A | - Ethics and Integrity | Quarterly |

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| | | <p>Procurement</p> <ol style="list-style-type: none"> 1. WoG Procurement 101 Staff training provided as part of QPT mandatory training program. 2. Acknowledgement of Obligations (Conflict of interest declarations) completed by all PT employees involved in a purchasing or procurement decision or recommendations, including evaluation panel members. 3. WoG Procurement Compliance Check undertaken of all new Suppliers to ensure they meet the Ethical Supplier Threshold and not suspended under the Ethical Supplier Mandate. | <p>Number of staff completed Procurement 101 training</p> <p>Completion of conflicts of interest declarations</p> | <p>Increase from previous years</p> <p>100% completion of conflict of interest declarations</p> | <ul style="list-style-type: none"> - Financial Services Corporate - Responsible Areas | Ongoing |
| | | <p>Contract management</p> <ol style="list-style-type: none"> 1. QPT Contract Management Framework (CMF) in place, based on Whole of Government (WoG) one government contract management framework. 2. Standardised contract management Plan and Checklist templates available for use across the QPT. | N/A | N/A | <ul style="list-style-type: none"> - Financial Services Corporate | Ongoing |
| Independent Assurance | Prevention Detection | <p>Internal Audit</p> <ol style="list-style-type: none"> 1. Independent analysis of internal controls 2. Data analytics reporting. | N/A | N/A | <ul style="list-style-type: none"> - Internal Audit | Quarterly |
| | | <p>Internal Audit Plan</p> <p>Review of QPT functions, programs and projects processes to assess the adequacy and effectiveness of internal controls and provide recommendations to improve the QPT's overall control environment.</p> | <p>Recommendations and action items from audits are assigned and accepted.</p> | <p>100% implementation within agreed timeframe.</p> | <ul style="list-style-type: none"> - Internal Audit - Responsible Areas | Ongoing |

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| | | <p>External Oversight</p> <ul style="list-style-type: none"> - QAO: External Auditing of the QPT processes and effectiveness of the QPT control environment. - CCC: Ensure compliance with reporting obligations. - Ombudsman Office: Ensure compliance with PID requirements. | N/A | N/A | <ul style="list-style-type: none"> - Queensland Audit Office - CCC - Ombudsman Office | Annual |
| Data Analytics | Detection | <p>Continuous Monitoring</p> <p>1. Ongoing analysis and monitoring of reports which are generated as per Internal Audit schedule to verify the effectiveness of system and procedural controls:</p> <ul style="list-style-type: none"> a. CIMS payments segregation of duties between Preparer and authoriser. b. CIMS payment approval delegations. c. CIMS payments made prior to authorisation. d. CIMS access verification. e. CIMS Bank Details segregation of duties between preparer and authoriser. f. FinanceOne access verification. g. Terminated Aurion staff with continued network access. h. Aurion accounts without any system activity. i. QPT Network user ID activity while employee absent. j. Terminated staff with continued QPT network system access. | Exceptions generated are reviewed by responsible areas and anomalies investigated. | Analytics summary report submitted to the CFO | <ul style="list-style-type: none"> - Internal Audit - Responsible Areas - Investment & Finance Services | Ongoing |
| Internal Reporting | | <p>Reported fraud and corruption</p> <p>Data from Ethics and Integrity fraud and corruption register.</p> | Number of fraud related allegations reported during the reporting period. | Provide analysis of allegations, number, trends, whether substantiated etc. | <ul style="list-style-type: none"> - Ethics and Integrity | Quarterly |

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|----------|---------------|--|--|---|---|-------------|
| | | <p>Public Interest Disclosures</p> <p>Reasonable protective measures are implemented to monitor and minimise the risks of reprisal action and to ensure allegations of reprisal against disclosers are dealt with in an appropriate manner.</p> | N/A | N/A | <ul style="list-style-type: none"> - Managers - Ethics and Integrity | Ongoing |
| | | <p>Investigations</p> <p>1. Investigations into suspected fraud and corrupt conduct are conducted in accordance with Public Trustee policy and guidelines.</p> <p>2. Investigations and reviews will consider any systemic or procedural deficiencies which may have led to an incident of fraud occurring and will formulate recommendations for corrective action to minimise the risk of similar incidents occurring.</p> | N/A | N/A | <ul style="list-style-type: none"> - Ethics and Integrity | As required |
| | | <p>External reporting</p> <p>Identified and suspected fraud and corruption is referred to appropriate external entities as per legislative and other internal reporting obligations.</p> <ul style="list-style-type: none"> - Crime and Corruption Commission (CCC) - Queensland Ombudsman - Queensland Audit Office - Queensland Police Service - Queensland Integrity Commissioner - Attorney General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence. | Number of referrals to external agencies | 100% of all reporting obligations are met | <ul style="list-style-type: none"> - Ethics and Integrity - Responsible areas | As required |

| Activity | Key Component | Details | Metrics | Target | Contributing Areas | Frequency |
|-----------------|---------------|---|--|--------------------------------------|--|-------------|
| | | <p>Disciplinary action</p> <p>1. Reasonable management action and/or disciplinary action is taken against employees resulting from substantiated allegations of fraud and corruption.</p> <p>2. Post separation disciplinary action is commenced for former QPT employees where allegations of fraud and corruption are substantiated.</p> | N/A | N/A | <ul style="list-style-type: none"> - People and Culture | As required |
| Recovery | Response | <p>Recover any losses</p> <p>Action taken by the QPT to recover any losses including through Queensland Government Insurance Fund.</p> | Percentage recovered vs the amount defrauded | Maximum recovery of defrauded amount | <ul style="list-style-type: none"> - Ethics and Integrity - Investment and Finance | As required |

Contact

For further information, please contact:

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