



Fraud and Corruption Control Policy & Procedure

April 2019

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Document Information

Approved

Name	Position	Signature	Date
Peter Carne	The Public Trustee of Queensland	FILE COPY SIGNED	29.04.19

Endorsed

Name	Action taken	Date
Executive Management Team	Endorsed at meeting	20.11.18
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Revision History

Version	Date	Responsible Officer	Action
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1.3	18.06.12	A/Director, Governance & Executive Directorate (GED)	Review
1.4	Mar 2014	Audit & Risk Management Committee (ARMC)	Review
1.5	19.06.14	Governance Officer	Annual review
1.6	Nov 2014	Governance Officer	Review
1.7	Nov 2015	A/Director, GED	Annual review
1.8	Nov 2016	A/Senior Director, Governance & Risk	Annual review
1.9	Nov 2017	Senior Director, Governance & Risk	Annual review
2.0	13.11.18	Senior Advisor, Governance	Combined policy & procedure to reduce duplication and improve clarity; revised to reflect updated legislation and other best practice standards
2.1	09.04.19	Senior Advisor, Governance	Revised to reflect legislative amendments concerning the definition of corrupt conduct

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1. Policy objective

This policy and procedure set out how the Public Trustee (PT) aims to prevent fraud and corruption through risk mitigation, and how it deals with reports of suspected fraud and corruption.

2. Application

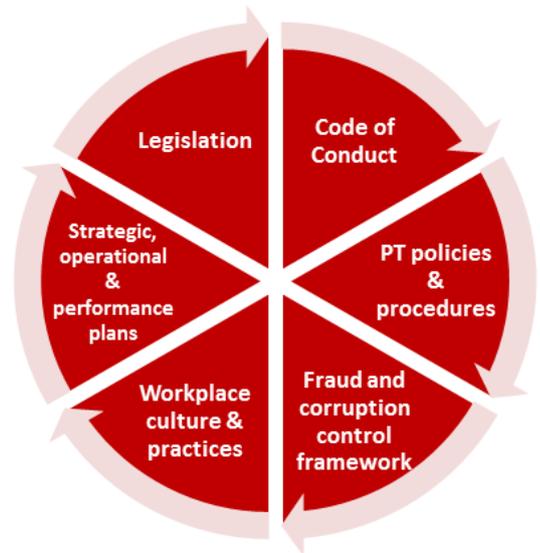
This document applies to all employees including temporary, full and part time employees. It also applies to contractors, including service and panel providers and consultants.

3. Policy statement and principles

Fraud and corruption can take many forms. Fraud is normally characterised by deliberate deception to facilitate or conceal the misappropriation of assets, tangible or intangible. Corruption involves a breach of trust in the performance of official duties. This document does not treat fraud and corruption separately, nor does it give one priority over the other. Similarly, it does not detail all the possible dimensions of fraud and corruption.

The PT has no appetite for fraud and corruption, and is committed to maintaining a culture of honesty and integrity. The PT acknowledges that the most effective lines of defence against fraud and corruption are:

- clearly communicated and understood policies and procedures that give guidance to our employees;
- strong and effective internal controls; and
- employees who are engaged and interested in their work, are encouraged to report suspected wrongdoing, and feel supported when they do.



The components of our integrity framework (right), adapted from the Crime and Corruption Commission (CCC) [Fraud and Corruption Control: Best Practice Guide](#), ensure the effective prevention, detection, mitigation and overall management of fraud and corruption.

The PT operates in an environment in which ethical conduct is expected, encouraged and supported. We will investigate and manage all reported cases of alleged fraud or corruption in accordance with the procedure in this document and legislative requirements. We will ensure there are effective operational controls and procedures in place to prevent, detect and mitigate fraud and corruption, as detailed in our [Fraud and Corruption Control Plan](#) (FCCP).

Employees are placed in a position of trust and are required to maintain and enhance public confidence in the integrity of the PT and to advance the public good.

4. Legislation, references & authorities

[Code of Conduct for the Queensland Public Service](#) (Code of Conduct)

[Complaints about the Public Official Policy](#)

[Contact with Lobbyists Policy](#)

[Crime and Corruption Act 2001](#) (CC Act)

CCC [Fraud and Corruption Control: Best Practice Guide](#) &

[Corruption in focus: a guide to dealing with corrupt conduct in the Queensland public sector](#)

[Criminal Code Act 1899](#) (Criminal Code)

[Declaration of Interests Policy](#)

[Financial and Performance Management Standard 2009](#) (the FPMS)

[Financial Management Practice Manual](#)

[Fraud and Corruption Control Plan \(FCCP\)](#)

[Information Privacy Act 2009](#)

[Public Interest Disclosure Act 2010](#), [Public Interest Disclosure Policy and Procedure](#)

[Public Sector Ethics Act 1994](#)

[Public Service Act 2008](#)

[Reporting Corrupt Conduct Policy](#)

[Risk Management Policy and Procedure](#)

5. Procedures

The PT has adopted the best practice approach recommended by the CCC in devising its fraud and corruption control framework, which is comprised of 10 components forming the control strategies we use.

1. Fraud and corruption control policy and plan

This policy is supported by the Fraud and Corruption Control Plan (FCCP) which details the PT's anti-fraud and anti-corruption strategies. It is devised annually by the Fraud Control Officer (FCO). The FCO is the Senior Director, Governance & Risk. The plan is also reviewed annually by the Audit and Risk Management Committee (ARMC).

The plan outlines specific actions to be taken to achieve the objectives set out in this policy, including general fraud control initiatives and targeted responses to high level risks identified through fraud risk assessments.

2. Risk management

Internal fraud risk management comprises a regular program of risk assessment and annual fraud and corruption control planning to ensure that controls are in place to prevent and detect any significant instances of fraud, promoting awareness of the risk of fraud and responding to instances of fraud in alignment with the PT values and the [Strategic Plan 2016-2020](#). The program also includes the ongoing review and development of data analytics tools and reports to assist in the detection and prevention of fraudulent activities. Internal Audit completes specific procedures at nominated intervals.

The FCO ensures that fraud risk management is integrated with overall risk management procedures. Fraud risks are identified through an assessment process consistent with *ISO 31000:2018 Risk management - Guidelines*, addressing inherent risk and the likelihood and consequences of identified risks. Significant fraud and corruption risks are included in the FCCP.

Annual fraud risk assessments for program areas

The FCO will ensure that senior management undertakes specific fraud risk assessments at least annually and in response to major program area changes and significant incidents. The annual review by each program area is to be conducted in line with the timetable for the ARMC program risk register review.

The objective of the fraud risk assessments is to identify and describe fraud risks to include in the fraud risk register. There is no prescribed approach for conducting fraud risk assessments; however, a facilitated or consultative workshop approach is recommended. The workshop can be facilitated by the Manager, Risk or an external consultant specialising in fraud control and should include:

- reviewing current fraud risk register items to confirm risk assessments;
- identifying any new fraud risks;
- reviewing FCCP action plans and their impact on residual risks assessed;

- considering changes to business processes and the environment which may increase or mitigate the risk of fraud;
- considering the results of internal reviews and issues;
- undertaking a detailed process review of at least one identified high risk area on a rolling basis to ensure such reviews are undertaken at least once every three year (reviews highlighting weaknesses in comparable systems or processes in other agencies within the Queensland public sector, other states or the Commonwealth Government should be analysed and used to inform PT practices); and
- after each workshop, reviewing the control environment and data analytics to confirm there are sufficient controls in place to prevent, detect and mitigate identified fraud risks.

3. Internal controls

The PT has a range of internal controls, designed to both prevent and detect fraud and corruption appropriate to the PT's operating environment and specific risks. These controls are documented in the PT's [Financial Management Practice Manual](#) and in policies and procedures, implemented by responsible officers (as overseen by the Executive Management Team) and reported on regularly through Organisational Performance Group reports, risk reporting, in the Annual Report and to the ARMC. Everyone in the organisation has a role to play in making sure that internal controls are working properly.

Fraud detection

Effective fraud detection will be achieved through vigilance, confidence in fraud reporting mechanisms and other internal controls including:

- using internal audit resources for special reviews;
- monitoring the Complaints Management System;
- specific detective controls for significant fraud risks outlined in the FCCP; and
- periodic management reviews.

Management responsibilities

Managers and supervisors are often in the best position to identify system deficiencies that facilitate fraud and corruption. Managers should develop systems to detect fraud which are cost effective and proportionate to the risk identified, including:

- using post-transaction review controls (including exception reports on changes to high risk data, review of access logs and controls);
- analysing transactional data or data analytics for anomalies (including the use of computer assisted auditing techniques); and
- scrutinising variances in management accounts against budget and in year to year trends.

Managers should also assess other indicators relating to:

- personal risks – leave accumulations, uncharacteristic lifestyle changes, sudden changes in behaviour;
- cultural risks – performance pressure, attitudes to internal control;
- structural risks – changes to corporate structure, supervision of remote locations;
- business risks – changes to business strategy, corporate reputation; and
- situational risks – involvement in activities with a high level of inherent risk.

Reviewing controls

Following an allegation or incidence of suspected fraud or dishonesty, the FCO will ensure that a review is conducted to determine the adequacy of controls used to prevent fraud of the type

suspected or occurring. Any actions proposed as a result of the review will be documented and included in the FCCP.

Internal Audit

Internal Audit plays a critical role in reviewing an organisation's systems of internal control by using a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes, with particular regard to fraud and corruption. This includes auditing the organisation's fraud risk register to ensure risks are being correctly identified, treated and monitored. The annual internal audit plan should include a focus on fraud and corruption prevention.

4. Reporting processes

The cooperation of employees is vital to the successful implementation of measures to guard against fraud and corruption. Employees are encouraged to report any concerns, without fear of being penalised. Employees who have concerns about any improper conduct including potential or actual risks, areas for improvements and suspect behaviour should, where appropriate, raise those concerns with their supervisor or manager, or directly to the FCO. The FCO will report all significant matters to The Public Trustee of Queensland, the ARMC and, where appropriate, to the Senior or Executive Director of the program area to which the concern relates, as soon as possible, except where the report of a concern about fraud involves these persons.

The PT also encourages reporting from outside parties, and this policy and related information is available on our website at: www.pt.qld.gov.au.

The PT has several policies and procedures that encourage and enable people to report fraud and corruption concerns, including the [Complaints about the Public Official Policy](#), [Reporting Corrupt Conduct Policy](#) and the [Public Interest Disclosure Policy and Procedure](#). The policies and related processes are evaluated regularly and revised as appropriate to ensure their effectiveness.

5. Protections and support for disclosers

The PT is committed to providing protection and support for all disclosers. The [Public Interest Disclosure Act 2010](#) and related [Standards](#) safeguard people who disclose unlawful and improper conduct including fraudulent and corrupt behaviour. Information about how to make a public interest disclosure, and how the disclosures are managed, is provided in the PT's [Public Interest Disclosure Policy and Procedure](#).

6. External reporting

The PT has specific obligations to report suspected fraud and corruption to other public sector agencies which provide oversight and assistance in dealing with fraud and corruption including the Queensland Ombudsman and the Queensland Audit Office. See the [Complaints Management Policy](#), [Reporting Corrupt Conduct Policy](#), [Complaints About the Public Official Policy](#) and [Public Interest Disclosure Policy and Procedure](#) for more information.

Reporting losses of the PT's money or property

The PT is required to take certain action in relation to losses which may have been the result of a fraud. Section 21 of the [Financial and Performance Management Standard 2009](#) (FPMS) requires The Public Trustee of Queensland, as the accountable officer of the PT, to keep a written record of any loss of PT property where the loss may be considered a result of:

- an offence under the [Criminal Code](#) or another Act; or
- the corrupt conduct of an officer of the PT; or
- the conduct of a consultant or contractor engaged by the PT that would amount to corrupt conduct if it were the conduct of an officer of the PT.

The written record must include a description of the property (including its value), the reason for the loss, the action taken in response (such as seeking reimbursement or enhancing internal controls) and details about approval for writing off the loss.

Section 21(3) of the FPMS requires that if a loss is a material loss, The Public Trustee of Queensland must, as soon as practicable and within six months of becoming aware of the loss, notify the Queensland Police Service (QPS), the CCC and the Queensland Auditor-General.

Reporting breaches of the Lobbyists Code of Conduct

The PT reduces the risk of its employees being unduly or unfairly influenced by biased or distorted viewpoints presented to them by effectively managing contacts with third party lobbyists through the [Contact with Lobbyists Policy](#). If a person seeking to carry out lobbying activities is not a registered lobbyist, employees must decline to have further contact with them and immediately advise the FCO who then notifies the Queensland Integrity Commissioner.

Other external reporting

Complaints about administrative matters are directed to the Queensland Ombudsman. The PT also uses its Annual Report to report externally on the operation of the FCCP and other integrity-related matters.

7. Investigation management processes

Allegations

Any allegation of fraud received by the FCO will be recorded when received or as soon as practicable thereafter. The FCO will ensure that allegations of fraud are recorded in an appropriate management information system. The full particulars of any allegation will be recorded by the FCO in the Fraud Control Register including:

- date and time of contact when an allegation is made;
- name of the complainant and contact details;
- nature of the allegation;
- alleged time or period of the conduct;
- circumstances of the conduct;
- location of the conduct;
- name/s and address/es of the subject/s if known;
- reason for providing the information;
- type of incident;
- estimate of the expected loss;
- type (product group) and location of the alleged incident;
- method by which the incident was referred or detected;
- status of the investigation;
- duration of the investigation, or the date that the investigation started (and finished, when appropriate);
- any referrals to the QPS or CCC, Auditor-General or other relevant agencies; and
- any recoveries or restitution made.

Preliminary assessment

The FCO will oversee a preliminary assessment of an allegation or incidence of suspected fraud to determine whether there is substance to the matter. The FCO will decide the actions to be taken based on an evaluation of the available information received as part of the allegation or obtained from preliminary inquiries (subject to confirmation from The Public Trustee of Queensland).

Where the matter involves reportable losses, or may result in serious reputation damage to the organisation or its clients, the FCO will, in consultation with The Public Trustee of Queensland, engage appropriately qualified and experienced investigators to undertake a preliminary assessment.

If possible, the assessing officer will assess the allegation after obtaining any readily accessible internal evidentiary information, where the collection of such evidence would not jeopardise any future investigation.

Any internal assessment process undertaken should not alert the subject/s of the allegation. The assessing officer will protect the confidentiality of the complainant and the subject officer of the allegation of fraud. The assessing officer will report to the FCO.

Mandatory reporting

Section 38 of the [CC Act](#) imposes a duty on the Public Trustee of Queensland to report any suspicion “that a complaint, or information or matter...involves, or may involve, corrupt conduct” to the CCC for investigation.

Where it is immediately clear, or becomes clear after a preliminary assessment, that there are sufficient grounds to support a complaint that a material fraud may have occurred, on the instructions of The Public Trustee of Queensland, the FCO will ensure that QPS is advised of those grounds. The FCO will ensure that the CCC and QPS are advised of any internal actions to be taken in respect of the matter and will ensure cooperation with any investigative action the QPS propose to proceed with.

Where the QPS advises that a matter cannot be usefully investigated or may be more effectively dealt with by other means, the FCO will consider whether any civil, administrative or recovery action should be taken.

In deciding to refer a matter to QPS, the FCO will act in accordance with all the requirements including reporting arrangements for losses set out in the PT’s [Financial Management Practice Manual](#).

The FCO will ensure that the Auditor-General is advised of material losses where the loss was attributed to a fraud and/or a breakdown in internal control as set out [above](#).

Investigations

All investigations of suspected fraud or corruption will be conducted in accordance with the approach outlined by the CCC in [Corruption in focus: a guide to dealing with corrupt conduct in the Queensland public sector](#). The FCO will consider the following factors when deciding whether to investigate an allegation of fraud or corruption or other improper conduct:

- public sector requirements for a matter to be investigated;
- nature of the alleged conduct;
- seriousness of the alleged conduct;
- threat to internal systems;
- effects of the alleged conduct on the operational effectiveness of the organisation; and
- political or public sensitivity.

If a matter is to be investigated, the PT may refer an investigation matter to the QPS, the CCC and the Auditor-General; utilise qualified internal investigators; or engage suitably qualified and experienced investigators to conduct an investigation on its behalf.

Any investigator engaged by the organisation will undertake to:

- perform their duties with professionalism and integrity;
- abide by the [Code of Conduct](#);
- observe principles of natural justice, fairness and equity in dealing with the public and PT staff;

- avoid any real or possible conflict of interest and avoid situations in which their private interests, whether pecuniary or otherwise, conflict or might reasonably be thought to conflict with their public duty; and
- perform the investigation impartially, uninfluenced by fear or favour.

A final investigation report will be prepared to support any findings or recommendations made. Relevant parties will be notified as appropriate. If actions are to be taken in response to the investigation outcomes, they will be noted and reported in accordance with the relevant internal control procedures.

Investigation records

Adequate record must be made and kept of all investigations. These records should be kept in accordance with the PT's [Recordkeeping Policy](#) and the [Information Privacy Act 2009](#). A report on the results of the investigation, the procedures undertaken and the material collected should be prepared. Investigation reports are to be marked as strictly confidential and access to these reports should be restricted to those who have a need to know in order to perform their official functions.

Civil and administrative remedies

Where, either immediately or after a preliminary assessment, the FCO considers it appropriate to institute civil proceedings, the matter (including all relevant facts) should be referred to the Deputy Public Trustee and Official Solicitor for recommendations as to the appropriate action to be taken. Separately or in addition to other actions taken in response to a fraud allegation, the FCO may recommend that administrative or disciplinary action be considered under the [Public Service Act 2008](#), [Code of Conduct](#) or other relevant instruments.

Recovering losses

The PT will take appropriate legal proceedings to recover any losses caused by theft, fraud or corrupt conduct. Where a prosecution is instituted by the QPS, the FCO will liaise with the relevant officer to ensure that an application for restitution is made as a part of the proceedings.

8. Code of Conduct

The Code sets standards for ethical behaviour, and outlines the obligations of all PT employees in relation to fraud and corruption reporting. It is supported by several complementary policies and procedures to provide employees with guidance about what is expected of them. The PT educates employees about the ethical standards required in the workplace through an orientation program and mandatory online compliance training, reported on in our Annual Report.

9. Organisational culture change program

The PT has an integrated organisational culture change program which ensures a well-informed workforce with a greater capacity to recognise and respond to the risks of fraud and corruption. The program is comprised of the ethical education and training outlined above; the ethical culture embedded in the performance standards documented in our Strategic Plan, policies and procedures, and the Code of Conduct; and through the attitudes espoused and behaviours demonstrated by senior management including the Executive Management Team.

Fraud awareness

Fraud awareness is promoted internally by a range of formal and informal means, and fraud awareness activities are detailed in the FCCP and reported on annually to the ARMC.

Induction programs, online mandatory compliance training and management training include awareness of fraud and corruption control. Where appropriate, fraud prevention initiatives are promoted through communications to staff, as a standing agenda item at PT staff conferences, and in regular computer screensaver messages. Informally, managers are to promote awareness of fraud risk through group and team meetings.

10. Client and community awareness program

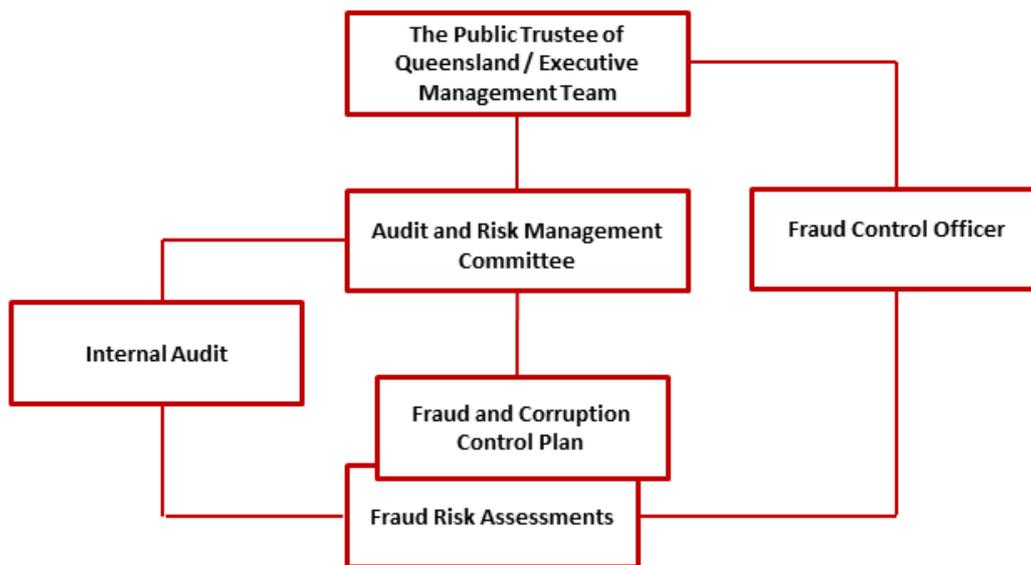
To maintain public trust, the community must be confident that the PT and its employees behave ethically. The PT emphasises its commitment to probity and its zero-tolerance approach to fraud and corruption through various communication channels, including:

- the education and training provided to employees as detailed above;
- information published on our website, including our Statement of Ethics and the policies and procedures referred to in this document;
- our [Gifts and Benefits Policy and Procedure](#), which makes clear that it is not appropriate for clients or vendors to give gifts, rewards or other incentives to employees and that unethical dealings of any kind will not be tolerated;
- incorporating ethical standards and requirements in our job advertisements and procurement documentation;
- providing responsive advice and client relation services through our Complaints Line; and
- taking suitable action when encountering wrongdoing, and being honest and transparent in acknowledging issues and correct measures taken.

In accordance with section 20 of the [Right to Information Act 2009](#) and in the interests of enhanced accountability, the PT makes copies of each of its policy documents available for inspection and purchase by the public.

7. Roles and Responsibilities

The diagram below illustrates oversight of fraud and corruption control in the PT (adapted from the [Fraud and Corruption Control: Best Practice Guide](#)).



Role	Responsibility
The Public Trustee of Queensland	<ul style="list-style-type: none"> • To have established processes for fraud and corruption mitigation in the organisation. • To have established processes for dealing with fraud including administering reports of fraud.
Fraud Control Officer (FCO) – Senior Director, Governance & Risk	<ul style="list-style-type: none"> • Preparing the annual FCCP; • Preparing and maintaining the fraud risk register; • Receiving fraud and related loss reports and maintaining a Fraud Control

Role	Responsibility
	<ul style="list-style-type: none"> Register of instances of suspected fraud or corruption; • Reporting significant fraud incidents to The Public Trustee of Queensland and ARMC as soon as practicable; • Ensuring there is an ongoing fraud awareness program; • Reviewing this policy and related policies and procedures annually; • Communicating with managers and staff about their responsibilities for preventing, detecting and reporting fraud; • Establishing a timetable within the planning process for managers to conduct annual fraud risk assessments in accordance with this policy; • Preparing an annual report for the ARMC on internal fraud and corruption risk management; and • Ensuring that suspected fraud is reported and responded to effectively in accordance with the FCCP and this document.
Audit and Risk Management Committee (ARMC)	<ul style="list-style-type: none"> • Assisting The Public Trustee of Queensland in fulfilling responsibilities relating to internal control arrangements; • Monitoring corporate risk assessment and the adequacy of the internal controls established to manage identified risks; • At least annually, considering a report from the FCO on the management of internal fraud risk; • Reviewing and endorsing the FCCP; and • Considering periodic fraud and related loss reports.
Internal Audit	<ul style="list-style-type: none"> • Auditing the fraud risk register to ensure risks are being correctly identified, treated and managed.
Senior and Executive Directors	<ul style="list-style-type: none"> • Endorsing and supporting the Fraud and Corruption Control Policy and Procedure and FCCP. • Overseeing systems to minimise fraud and dishonesty in their own area. • Implementing action plans contained in the FCCP and conducting fraud risk assessments within their areas of responsibility.
Directors and Managers	<ul style="list-style-type: none"> • Ensuring these standards and controls are brought to the attention of their employees. • Developing systems to detect fraud including implementing controls and monitoring their effectiveness.
Employees	<ul style="list-style-type: none"> • Adhering to systems designed to promote high standards of ethical conduct and that contain internal controls that minimise the opportunity for fraud and dishonesty. • Ensuring their conduct meets the highest ethical standards in accordance with section 6(a) <i>Public Sector Ethics Act 1994</i>. • Making sure that internal controls are working effectively. • Reporting any instances of suspected fraud to their manager or supervisor or the FCO.

8. Policy review and evaluation

This policy and procedure will be reviewed by the FCO (Senior Director, Governance and Risk) annually and upon any relevant legislative changes.

9. References

This document has been developed in consideration of the material set out below. Where there is any inconsistency between its contents and legislation, the legislative requirements will prevail.

Reference material

[Australian Auditing Standard – ASA240 The Auditor’s Responsibilities relating to Fraud in an Audit of a Financial Report](#)

[ISO 31000:2018 Risk management - Guidelines](#)

[Australian Standard AS 8001-2008 Fraud and Corruption Control](#) *currently under review (at April 2019)

[Code of Conduct for the Queensland Public Service](#)

[Commonwealth Resource Management Guide No. 201 – Preventing, detecting and dealing with fraud](#)

[CCC - Corruption in focus: A guide to dealing with corrupt conduct in the Queensland Public Service.](#)

[CCC – Fraud and Corruption Control: Best Practice Guide](#)

[Financial Management Practice Manual](#)

[Fraud and Corruption Control Plan](#)

[Queensland Procurement Policy 2018](#)

[Risk Management Policy](#) and [Procedure](#)

[Queensland legislation](#)

10. Key definitions

Term	Definition
Corrupt conduct	<p>As defined in section 15 of the CC Act. Under the Act, there are two different types of corrupt conduct.</p> <p>“Type A” corrupt conduct involves conduct that affects, or could affect, a public officer (an employee of a public sector agency such as the PT) so that the performance of their functions or the exercise of their powers:</p> <ul style="list-style-type: none"> • is not honest or impartial, or • knowingly or recklessly breaches public trust, or • involves the misuse of agency-related information or material. <p>Common examples of Type A corrupt conduct include fraud and theft, extortion, unauthorised release of information, obtaining or offering a secret commission and nepotism.</p> <p>"Type B" corrupt conduct involves specific types of conduct that impair, or could impair, public confidence in public administration. This may include:</p> <ul style="list-style-type: none"> • collusive tendering, or • fraud relating to an application for a licence, permit or other authority relating to public health or safety; the environment; or the State’s natural, cultural, mining or energy resources, or • dishonestly obtaining public funds or State assets, or • evading a State tax, levy or duty or fraudulently causing a loss of State revenue, or • fraudulently obtaining or retaining an appointment. <p>Both Type A and Type B corrupt conduct must be either a criminal offence or serious enough to warrant dismissal. See the Reporting Corrupt Conduct Policy for more information.</p>
Corruption	<p>The term corruption involves improper personal gain by a person as a result of their dishonesty. Corruption by a public official may constitute corrupt conduct under section 15 of the CC Act.</p> <p>Corruption under the CC Act means <i>corrupt conduct or police misconduct</i>. The Australian Standard on Fraud and Corruption Control defines corruption as dishonest activity in which a Director, Executive, Manager, employee or contractor of an entity</p>

Term	Definition
	acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.
Fraud	<p>Fraud is defined at section 408C <i>Criminal Code Act 1899</i> and is a criminal offence that carries severe sanctions, including possible imprisonment. In addition, the PT has adopted a general definition of fraud based on the Commonwealth Resource Management Guide No. 201 – <i>Preventing, detecting and dealing with fraud</i>, Section 4.1: “Dishonestly obtaining a benefit, or causing a loss, by deception or other means”.</p> <p>Fraud means the use of deceitful or dishonest conduct by employees or members of the public against the PT or client interests to obtain advantage, financial or otherwise; and/or cause a loss to the PT or its clients.</p> <p>The key element which characterises improper conduct as fraudulent is dishonesty. Some examples of fraud are:</p> <ul style="list-style-type: none"> • stealing or misusing PT or client property; • forging signatures or otherwise altering any document (e.g. cheque, qualification), false invoicing, falsifying expense claims; • destroying or removing records; • accepting goods and services (gifts and benefits) as an inducement to giving work to any supplier; • disclosing confidential information to outside parties without authority for personal gain; • dishonestly using government assets and facilities for personal use; • collusive bidding, insider trading or credit card fraud; • stealing cash and negotiable instruments; • diverting funds through electronic banking; • false accounting, material and deliberate misstatement of accounting information; • overcharging for goods and services; and • recording credits for goods and services provided and refunding for personal benefit.
Maladministration	<p>Defined in the Public Interest Disclosure Act 2010, maladministration is administrative action that—</p> <p>(a) was taken contrary to law; or</p> <p>(b) was unreasonable, unjust, oppressive, or improperly discriminatory; or</p> <p>(c) was in accordance with a rule of law or a provision of an Act or a practice that is or may be unreasonable, unjust, oppressive, or improperly discriminatory in the particular circumstances; or</p> <p>(d) was taken –</p> <ul style="list-style-type: none"> i for an improper purpose; or ii on irrelevant grounds; or iii having regard to irrelevant considerations; or <p>(e) was an action for which reasons should have been given, but were not given; or</p> <p>(f) was based wholly or partly on a mistake of law or fact; or</p> <p>(g) was wrong.</p>