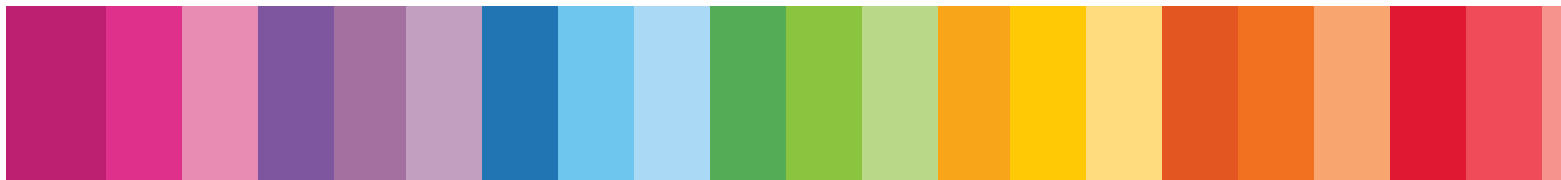




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# **Fraud and Corruption Prevention Strategy**

### Document Version Control

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1.1	29 August 2014	Governance, Risk and Audit	Aligned with Resolution of Council – 29 August 2014
1.2	24 October 2014	Governance, Risk and Audit	Revision for clarity, layout and best practice.
1.4	May 2020	Corporate Governance	Revision for clarity, layout and best practice.
1.5	November 2020	Corporate Governance	Revision for clarity, layout and best practice. Changes made to draft as requested by Executive Team as well as Audit, Risk and Improvement Committee
2.0	12 April 2021	Corporate Governance	Style and formatting changes to align with current Council templates. Update PID officers in appendix. Aligned with NSW Audit Office best practices.
2.1	06 June 2021	Corporate Governance	Approved for publication by resolution of Council

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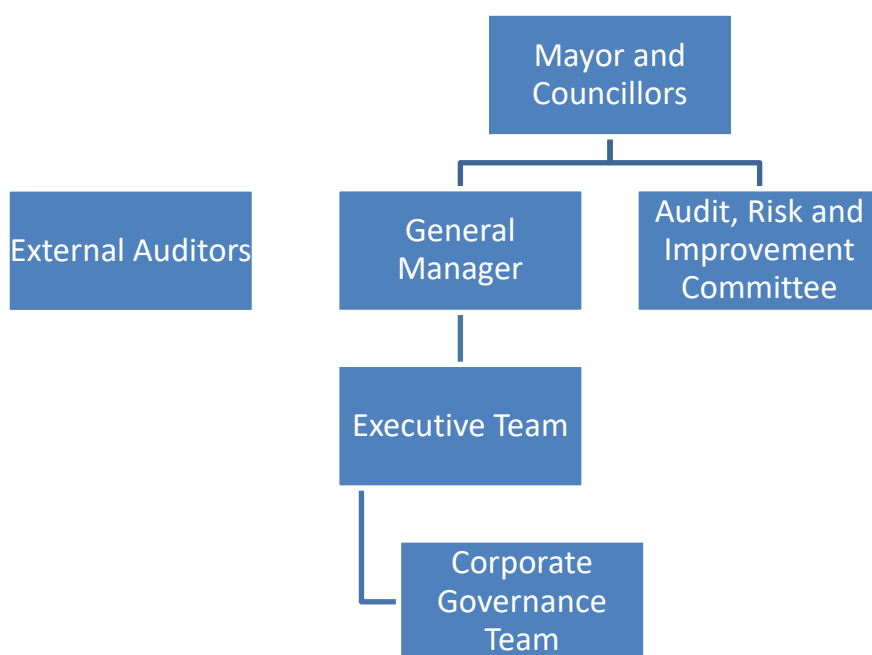
# 1. Introduction

This strategy paper forms part of a suite of documents designed to prevent fraud and corruption within the City of Ryde Council. This document has been drafted to incorporate the NSW Audit Office’s ‘strategic management framework’ and ‘ten attributes of fraud control within the themes of prevention, detection and response’ (refer **Appendix C**). Where these attributes directly relate to one or more controls in the framework, they are marked in **GREEN** throughout the document.

This document is not considered to be a standalone document and should be read in consultation with the City of Ryde’s Fraud and Corruption Prevention Policy. Key terms are defined in **Appendix A**.

## 1.1 City of Ryde’s Fraud and Corruption Control Roles and Responsibilities **(NSW AO Attribute 3)**

City of Ryde clearly defines the roles and responsibilities of all Council Officials, Employees and Third Parties in Fraud and Corruption Prevention. Key roles include:



Key responsibilities of the above positions include:

- |                                      |   |
|--------------------------------------|---|
| Mayor and Councillors                | <ul style="list-style-type: none"> <li>Provides strategic direction to the General Manager and Senior management.</li> </ul>  |
| External Auditors                    | <ul style="list-style-type: none"> <li>Must report any matters of concern that they may uncover in the conduct of their external audit</li> </ul>                     |
| Audit and Risk Improvement Committee | <ul style="list-style-type: none"> <li>Responsible for endorsement and overview of the progress of the Fraud and Corruption Prevention Strategy and Policy</li> </ul> |

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General Manager	<ul style="list-style-type: none"> <li>• Has ultimate responsibility for managing fraud and corruption risks within the Council</li> <li>• Reporting obligations (relating to corrupt or fraudulent dealings) to state regulators such as ICAC, OLG and the NSW Ombudsman</li> </ul>
Executive Team and Department Managers	<ul style="list-style-type: none"> <li>• Championing adherence to Council's Code of Conduct, the Fraud and Corruption Prevention Strategy and Policy as well as all relevant Council Policies and Procedures</li> <li>• Supporting and promoting management of fraud and corruption risks as well as internal controls</li> <li>• Leadership in adherence to internal controls relating to identified fraud and corruption risks</li> <li>• Implementing recommendations arising from fraud and corruption detection systems as well as internal audits</li> <li>• Supporting fraud and corruption awareness programs for Councillors and staff</li> <li>• Supporting the continued operation of Council's Audit, Risk and Improvement Committee (ARIC)</li> <li>• Fostering a work environment free of harassment, discrimination, victimisation, corruption, fraud, maladministration and waste.</li> <li>• <b>Director Corporate Services Only:</b> Disclosure Coordinator for the purpose of the <i>Public Interest Disclosure Act 1994</i></li> </ul>
Corporate Governance Team	<ul style="list-style-type: none"> <li>• The Manager, Corporate Governance, is Council's nominate fraud prevention manager and is responsible for the Fraud and Corruption Prevention Strategy, including the response to any fraud or corruption incident.</li> <li>• The team is responsible for Council's internal audit functions and recommends improvements to reduce the risk of fraud and corruption and reoccurrence.</li> </ul>

In addition to the above specific responsibilities, the following parties have broader responsibilities and obligations relating to Fraud and Corruption Prevention:

- **All Council officials, Employees and Third-Party providers** have a responsibility and an obligation to report cases of suspected fraud or corrupt conduct either through Council's internal reporting framework in accordance with Council's Public Interest Disclosures Policy and Procedure, or directly to the relevant external agency.
- **All Council officials, Employees and Third-Party providers** are responsible for behaving honestly and in accordance with Council's Code of Conduct and other Council policies.
- **All third parties** engaged in business with Council are expected to observe Council's Statement of Business Ethics, comply with Council policies and refrain from engaging in fraudulent and corrupt conduct.

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- **Residents, customers and members of the public** are encouraged to support Council's commitment to preventing and addressing fraudulent or corrupt behaviour by reporting suspicious behaviour and suspected fraud and corruption to the General Manager or appropriate authority.

## 1.2 City of Ryde's Fraud and Corruption Control Framework

(NSW AO Attribute 4)

Prevention	Detection	Response
Audit, Risk and Improvement Committee oversight, Council oversight		
Executive and line management functions		
<ul style="list-style-type: none"> <li>➤ Risk assessment;</li> <li>➤ Internal controls;</li> <li>➤ Plans and Policy;</li> <li>➤ Gap analysis and performance assessment;</li> <li>➤ Third-party due diligence;</li> <li>➤ Building and maintenance of an ethical culture (including Code of Conduct, Gifts &amp; Benefits);</li> <li>➤ Communications and awareness;</li> <li>➤ Proactive data analytics.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Framework for fraud and corruption reporting;</li> <li>➤ Public Interest Disclosures;</li> <li>➤ Post transaction review;</li> <li>➤ Budgetary controls including management accounting reporting and Manager/Director review;</li> <li>➤ Retrospective data analytics to identify trends;</li> <li>➤ Internal and External Audit.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Investigation protocols (internal and external investigations);</li> <li>➤ Incident Register (within Content Manager);</li> <li>➤ Disciplinary procedures;</li> <li>➤ External reporting (relevant agencies);</li> <li>➤ Recovery through prosecution/civil action;</li> <li>➤ Recovery through insurance;</li> <li>➤ Post incident control review.</li> </ul>

## 2. Prevention

Prevention controls reduce the risk of fraud and corruption. Controls may be specific to a process, transaction or they can be holistic such as fraud and corruption awareness training and due diligence.

The objectives of prevention controls are to ensure:

- all Council Officials and Employees have an awareness of fraud and corruption risks

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- a fraud risk assessment is performed which quantifies the level, nature and form of the risks to be managed
- procedures to be undertaken to assist in the management of fraud and corruption
- Council Officials, Employees and third parties have access to information to assist them in understanding fraud and corruption and their obligations
- Customers, the community and suppliers understand that the Council has a zero tolerance for fraud and corruption
- Council Officials, Employees, Third Parties and members of the public understand that Council has a zero tolerance for fraud and corruption.

## 2.1 Fraud and corruption awareness training for staff and Councillors (NSW AO Attributes 5 and 6)

The primary purpose of fraud and corruption awareness training is to assist in the prevention and detection of fraud by raising the general level of awareness amongst all Council Officials and Employees. Council has the following processes in place to ensure awareness of Council's position in respect to fraud and corruption:

- Induction training that includes elements of fraud and corruption;
- Code of Conduct Training (delivered face-to-face and/or online) to ensure an understanding of ethical behaviour expected in the workplace and the types of activities that may constitute fraudulent or corrupt behaviour and Council's response to this type of activity;
- Online training focusing on conflicts of interest and gifts and benefits;
- Public interest disclosures general awareness training for staff and management training for PID Officers and Coordinator;
- Council's Fraud and Corruption Prevention Policy and Strategy is readily available;

## 2.2 Risk assessment (NSW AO Attribute 5)

The fraud and corruption risk assessment will be conducted in accordance with the Fraud and Corruption Prevention Action Plan and coordinated by the Manager, Corporate Governance. Identified fraud and corruption risks, internal controls and proposed risk treatment action plans will be documented and recorded in Council's Risk Register.

Council will continue to periodically assess fraud and corruption risks as part of an enterprise-wide approach to risk management. As resources and budget permit, Council will identify high fraud and corruption risk areas and activities and conduct a more detailed risk assessment involving key staff in each section.

Council's Risk Register will be reviewed annually to ensure that additional fraud and corruption risks are identified as they emerge and that Council's operations and functions, particularly those with a high predisposition to fraud and corruption, are subject to ongoing and effective internal controls.

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## 2.3 Internal controls

(NSW AO Attribute 5)

The City of Ryde maintains appropriate internal controls including:

- Internal audits
- Segregation of duties
- Approvals and authorisation
- Verification
- Reconciliations
- Management reviews
- Data mining tools
- Risk assessments
- Physical security
- Job rotation
- Independent audit review

## 2.4 Plans and Policy

(NSW AO Attribute 4)

As previously mentioned, this document is not a standalone publication, other policies and documents that form part of this strategy include:

- Code of Conduct – Policy, Standards of Conduct and Complaints Procedure
- Gifts and Benefits Policy
- Statement of Business Ethics
- Public Interest Disclosure Reporting Policy and Procedure
- Customer Feedback Policy
- Recruitment, Selection and Induction Policy and Procedure
- Sustainable Procurement Policy
- Probity Plan (this is conducted for significant projects)
- Secondary and Multiple Employment Policy

## 2.5 Gap analysis and performance assessment

(NSW AO Attributes 5 & 6)

Council's Corporate Governance team undertakes a regular gap analysis of the fraud and corruption prevention initiatives and methods in use. In the last gap analysis (May 2020) the team incorporated the NSW Audit Office's Fraud Improvement Control Checklist to ensure we continue to deliver best practise processes in fraud and corruption prevention.

## 2.6 Third-party due diligence

(NSW AO Attribute 7)

Council ensures that all stakeholders and suppliers are aware of our commitment to ethical behaviour. The Statement of Business Ethics sets out our position on fraud and expected standards of behaviour in business relationships with external parties. The Statement of Business Ethics is published on the City of Ryde website, along with the Fraud and Corruption Prevention Strategy and Policy, and Gifts and Benefits Policy.

Similarly, we implement specific internal controls relating to third parties, such as segregation of duties and development of policies relevant to those parties. We

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provide a copy of the Statement of Business Ethics, setting out expected standards of behaviour and mutual obligations of all parties, to our stakeholders and suppliers.

Third party management also covers managing staff conflicts of interest. The Code of Conduct and the Conflicts of Interest Policy set out how staff should manage conflicts of interest, including secondary and multiple employment.

## 2.7 Building and maintenance of an ethical culture

(NSW AO Attributes 1, 2 and 5)

The City of Ryde is committed to employing staff that support our ethical values. This process starts during recruitment, with pre-employment screening to verify information supplied by candidates on their resumes and applications, as well as background checks (Police and Working with Children) for high risk positions. Staff are required to provide written acknowledgement of the Code of Conduct on commencement. This process continues during induction with mandatory learning modules in Code of Conduct, Conflicts of Interest, Gifts and Benefits as well as Secondary and Multiple Employment.

City of Ryde Council embraces a leadership-driven ethical culture, with clearly defined roles and responsibilities for the General Manager and Executive Team in championing and overseeing ethical staff conduct. This includes participation in regular communications and training relating to Fraud and Corruption Prevention.

Exit interviews are conducted, including enquiries as to whether fraud or corruption caused the resignation of the employee or whether there are any fraud and corruption risks requiring management attention.

## 2.8 Communications and awareness

(NSW AO Attributes 1 and 2)

Council's Governance and Leadership Team periodically communicate to Council Officials and Employees detailing outlining core and relevant components of the Code of Conduct, including Fraud and Corruption Prevention. These communications will periodically remind staff of their role and obligations in City of Ryde's no-tolerance stance on fraudulent and corrupt conduct.

## 2.9 Proactive data analytics

(NSW AO Attributes 5 and 8)

The City of Ryde requires Council Officials, Employees and Third-Party providers to report known or suspected fraud or unethical behaviour. Similarly, members of the Public and other stakeholders are strongly encouraged to report any suspicions they may have. The Manager, Corporate Governance maintains a database to record all incidents of fraud, including actions taken and the outcomes. This database is regularly reviewed to identify any emerging or systemic issues that need attention.

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### 3. Detection

Council recognises that despite a comprehensive fraud and corruption control plan, it is possible that fraud and corruption may still occur. Council has adopted strategies aimed at mitigation of fraud and corruption risks.

The objectives of detection controls are:

- policies, systems and procedures are in place to encourage the reporting of suspect behaviours;
- fraud and corruption notification systems give the complainant the opportunity to report the suspect behaviours anonymously;
- protection under Public Interest Disclosures;
- policies, systems and procedures give equal opportunities to managers, staff, contractors, consultants and customers to notify Council of suspect behaviour; and
- data is monitored to ensure that irregularities are identified and investigated.

#### 3.1 Framework for fraud and corruption reporting

(NSW AO Attribute 8)

Council will conduct periodic analysis of management accounting reports to identify trends indicative of fraud and corruption. Similarly, high risk departments including Risk Management & Insurance, IT and other key areas provide detailed reports on the effectiveness of risk controls within their portfolio. The analysis of management reports is the responsibility of all managers and will be informed by the fraud and corruption risk assessment and fraud and corruption awareness training. Examples of the types of management accounting reports that can be utilised to identify indicators are:

- monthly actual expenditure against budget reports;
- monthly actual revenue against budget reports;
- reports comparing revenue against prior periods.

#### 3.2 Public Interest Disclosures

(NSW AO Attribute 8)

The City of Ryde has implemented a robust disclosure system to meet its various legal obligations. Internal reporters are protected against reprisals and encouraged to access the professional support services they may need as a result of the reporting process (such as stress management, counselling services or legal advice).

Internal reports can be made to the Disclosure Coordinator, a nominated Disclosure Officer, the General Manager or the Mayor in accordance with the Public Interest Disclosures Policy and Procedure.

Recognising that the fear of reprisal is present for staff and members of the public wishing to make a disclosure, whistle-blowers may ask that the Corporate

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Governance Team keep their identity, or information that is likely to lead to their identification, confidential.

Generally, this information cannot be disclosed without consent. City of Ryde may be required to report the information to an external regulatory body (such as ICAC). In line with the Privacy Act 1988 and the Corporations Act 2001, City of Ryde will take all possible steps to protect the identity of the complainant. If it is impossible to prevent the complainant's identity from becoming common knowledge, the organisation will also take all necessary steps to protect them from reprisal. Where the complainant has additional concerns, they will be encouraged to make a disclosure to an independent agency such as ICAC or similar.

### 3.3 Post transaction review

(NSW AO Attribute 8)

City of Ryde will also periodically conduct post-transaction reviews to identify fraud and corruption. A program for conducting post-transaction reviews will be considered during the fraud and corruption risk assessment and the internal audit program.

### 3.4 Budgetary controls including management accounting reporting and Manager/ Director review

(NSW AO Attributes 3, 5 & 6)

To ensure financial controls also cover fraud and corruption, Council has implemented several budgetary controls including financial delegations, monthly budget meetings (with a focus on significant financial variances) and incorporation of fraud and control measures into the Council's business plan.

### 3.5 Retrospective data analytics to identify trends

(NSW AO Attributes 8 and 9)

To support its proactive data analytics, the City of Ryde incorporates data analytics as part of its annual report on the implementation of the fraud control framework. This includes broad details of any identified fraud that has occurred and actions that have been taken to prevent similar incidents occurring again.

### 3.6 Internal and External Audit

(NSW AO Attributes 3 and 9)

**Internal Audits** - Council recognises that internal audit complements internal assessment of fraud and corruption related risks and controls. Council has developed a program of internal audits to provide assurance that internal controls are implemented and are effective in achieving the desired objectives including the prevention and detection of fraud and corruption. Internal audits will be conducted or coordinated by the Internal Auditor with consideration of the fraud and corruption risk assessments, fraud and corruption incidents (either at Council or similar entities) and the results of previous internal audits. The Audit, Risk and Improvement Committee approves the annual internal Audit Plan and will monitor the results and implementation of approved recommendations arising from internal audits.

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**External Audits** - These primarily provide assurance that financial statements reflect our position at the end of the financial year. The external audit process includes:

- Test a sample of Council's internal controls
- Observe processes being performed
- Make enquiries of key staff within Council
- Examine financial and accounting documents and tangible assets
- Obtain written confirmation of certain items, and
- Review Internal Audit reports and recommendations

## 4. Response

Response strategies ensure that any suspected fraud or corruption is investigated thoroughly, and appropriate action taken.

Objectives of the response controls are to ensure:

- procedures and other appropriate support (including training, where required) is provided to staff undertaking investigation activity on behalf of the Council;
- investigation actions undertaken are consistent with the principles of procedural fairness and natural justice;
- where appropriate expertise is not available internally, then external assistance will be sought;
- all investigations consider what improvements can be made to policies, systems and procedures within the organisation;
- Council Officials and Employees understand that fraud and corruption will not be tolerated and that perpetrators will face disciplinary action;
- Council has policies, which clearly identify the nature of suspect actions, which may require reporting to the NSW Police and the NSW ICAC.

### 4.1 Investigation protocols (internal and external investigations)

(NSW AO Attributes 3 and 5)

**Preliminary assessment** - When an allegation of fraud is made against a Council Official, Employee or Third Party ('the respondent'), the Manager of Corporate Governance and/or Director of Corporate Services will manage the preliminary assessment in accordance with internal procedures. If the preliminary assessment substantiates the alleged fraudulent or corrupt activity, they may recommend referral to an external investigative body. The complainant will be advised of the decision and any actions that will be taken. When further action is to be taken, the respondent may also be notified.

**Full investigation** – will be conducted by an appropriately qualified external investigator. During any investigation, the Manager of People and Culture will be involved to ensure the disciplinary policies are properly followed and to ensure that any personal issues affecting the staff members involved are properly addressed.

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#### 4.2 Incident Register (within Content Manager)

(NSW AO Attributes 3 and 5)

As previously noted, the Manager of Corporate Governance will maintain an incident register in Content manager to capture all incidents of fraud and corruption. This will be reviewed regularly, identifying emerging trends to inform future iterations of the strategy.

#### 4.3 Disciplinary procedures

(NSW AO Attribute 10)

Any breach of the Council policies or procedures will be considered as serious and disciplinary action may follow. The disciplinary process will be conducted in accordance with applicable legislation, guidance and the principles of natural justice.

#### 4.4 External reporting (relevant agencies)

(NSW AO Attribute 10)

**Reporting to ICAC** - Under S. 11 of the *ICAC Act 1988*, the General Manager is required to report corrupt conduct or any matter that the General Manager suspects concerns or may concern corrupt conduct to the ICAC. The General Manager must also respond to any referral requiring the Council to investigate or take other specified action.

**Reporting to Police and other regulators** - The General Manager (subject to the requirements of ICAC) may report to Police or other regulators, any circumstances in which there is evidence giving rise to a suspicion on reasonable grounds, of fraud or corruption.

Where an allegation of fraud has been investigated and substantiated, the matter may be reported to Police for investigation. For matters not involving ICAC, the General Manager has the discretion of reporting to Police, unless exceptional circumstances warrant not reporting the matter. Any decision by the General Manager to not report a reasonable suspicion of fraudulent or corrupt conduct to Police will be documented.

#### 4.5 Recovery through prosecution/civil action

(NSW AO Attribute 10)

Council will actively pursue the recovery of any money or property lost through fraud or corruption, provided there is a strong prospect of a net benefit from such action. Civil action for the recovery may, at the discretion of the General Manager, extend to seeking a Garnishee Order or the appointment of a Trustee in Bankruptcy to the estate of the person against whom an order for restitution has been obtained but not satisfied

#### 4.6 Recovery through insurance

(NSW AO Attribute 10)

Council's insurance largely reflects the risks posed to Council and its operations including fraud and corruption and the applicable policies are in place.

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#### 4.7 Post incident control review

(NSW AO Attribute 10)

Where fraud or corruption is detected, the Manager Corporate Governance and the Director Corporate Services will review the adequacy of the internal control environment (particularly those controls directly relevant to the incident) and consider whether improvements are required. Where improvements are required, these should be implemented as soon as practicable.

The Manager, Corporate Governance is responsible for ensuring that the internal control environment is reassessed and for ensuring that the recommendations arising out of this assessment are implemented. A summary of recommendations for the modification of the internal control environment should be provided to the Director, Corporate Services and the Manager of the team concerned.

### 5. Implementation

The successful implementation and the achievement of Council's Fraud and Corruption Control Strategy and Action Plan objectives relies heavily on:

- the provision of effective staff and Councillor education and training
- dissemination of regular communications from the General Manager and Executive Team reminding staff of their obligations and responsibilities
- development of all internal controls and measures in keeping with legislative requirements

### 6. Monitoring and Review

Subject to advice from the Manager, Corporate Governance the Audit and Risk Improvement Committee will monitor the Fraud and Corruption Prevention Policy and Strategy as well as all associated systems to ensure effective ongoing implementation and improvement. ARIC's priorities are to:

- Identify specific work areas where implementation of some elements of the Fraud and Corruption Prevention Policy and Strategy may need modification or improvement;
- Identify elements of the Fraud and Corruption Prevention Policy and Strategy that may need attention across the entire organisation;
- Provide input into the development of a targeted plan for improving implementation of the Fraud and Corruption Prevention Policy and Strategy;
- Monitor the ongoing extent of the implementation of the Fraud and Corruption Prevention Policy and Strategy across all areas within Council;
- Identify resourcing requirements and ensure that the anti-fraud and anti-corruption human resources are appropriately senior and skilled for the role and that they have a sufficient allocation of time to discharge their responsibilities;
- Ensure Council meets its legislative obligations.

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### **Strategy and Action Plan review**

The Fraud and Corruption Prevention Strategy, Policy and Action Plan will be reviewed every two years by the Manager, Corporate Governance to ensure it remains current and effective.

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## APPENDIX A – Definitions

**Corruption and corrupt conduct** are defined in the *Independent Commission Against Corruption (ICAC) Act 1988* (sections 7, 8 and 9) as:

- conduct of any person (whether or not a public official) that adversely affects, or could affect the honest and impartial exercise of public official functions, or
- conduct of a public official that involves the dishonest or partial exercise of any of his or her public official functions, or
- a breach of public trust, or
- any conduct of a public official or former public official that involves the misuse of information or material acquired during a public official's functions whether for his or her benefit or for the benefit of any other person.

Additionally, corrupt conduct can also be the conduct of any person (whether or not a public official) that adversely affects or could affect the exercise of official functions and involves conduct such as bribery, blackmail, fraud, obtaining or offering secret commissions, collusive tendering practices, forgery and various other crimes.

For conduct to be corrupt it must be covered by one of the conditions above and any one of the following:

- a criminal offence
- a disciplinary offence
- a situation where there are reasonable grounds for dismissal of a staff member
- a situation where there are reasonable grounds for or dispensing with or terminating the services of a Council Official, Contractor, Consultant or Volunteer.

**Council officials** are Councillors, members of staff of a Council, Administrators, Council Committee members, delegates of council and, for the purposes of clause 4.16 of Council's Code of Conduct, Council advisers.

**Employees** include all persons engaged to act on behalf of City of Ryde Council in an official capacity including staff members, contractors, consultants, sub-contractors and sub-consultants as well as volunteers.

**Fraud** is defined in *AS 8001 - 2008 Fraud and Corruption Control* as dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal financial benefit.

Fraud may include:

- theft
- manipulation of financial records
- unlawful use of, or obtaining property, equipment materials or services by deception

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- false invoicing
- theft of cash/receipts
- false expense reimbursement
- false claims for hours worked or overtime
- failure to submit annual leave/long service leave forms
- providing false or misleading information or failing to provide information where there is an obligation to do so
- creating or using false/forged documents
- wrongful use of information or confidential information.

**NSW ICAC** is the NSW Independent Commission Against Corruption.

**Misconduct** is a conduct by a Council official or Employee, which constitutes a ground for disciplinary action whilst acting in their official capacity on behalf of the City of Ryde Council; where such conduct contravenes Council's Code of Conduct.

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## APPENDIX B – The ten attributes of fraud control

Attribute		Theme
Attribute one	Leadership	Prevention
Attribute two	Ethical framework	Prevention, Detection, Response
Attribute three	Responsibility structures	Prevention, Detection, Response
Attribute four	Policy	Prevention
Attribute five	Prevention systems	Prevention
Attribute six	Fraud awareness	Prevention, Response
Attribute seven	Third party management systems	Prevention, Response
Attribute eight	Notification systems	Detection, Response
Attribute nine	Detection systems	Detection
Attribute ten	Investigation systems	Response

For more information, please refer to the NSW Audit Office's [Fraud Control Improvement Kit](#).

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## APPENDIX C - References

- City of Ryde Code of Conduct Policy, Standards of Conduct, and Complaints Procedure
- City of Ryde Public Interests Internal Reporting Policy and Procedure
- City of Ryde Statement of Business Ethics
- City of Ryde Gifts and Benefits Policy
- *'Better Practice Guide: Fraud Control – Developing an Effective Strategy'* - Audit Office of NSW 1994 (updated June 2012)
- *Fraud Control Improvement Kit – Managing your Fraud Control Obligations* - Audit Office of NSW (February 2015)
- *Fraud Control – Current Progress and Future Directions 2005* (updated October 2011) - Audit Office of NSW (February 2015)
- *AS 8001-2008 – Fraud and Corruption Control* – Standards Australia
- *Fraud controls in local councils* – Audit Office of NSW (June 2018)
- *Managing corrupt conduct during the COVID-19 outbreak* – ICAC NSW (April 2020)
- *Corruption and integrity in the NSW public sector: an assessment of current trends and events* – ICAC NSW (December 2018)
- *Strengthening Employment Screening Practices in the NSW Public Sector* - ICAC NSW (February 2018)

## Related Documents

- Fraud and Corruption Prevention Policy
- Fraud and Corruption Prevention Action Plan

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