


Procedure

Name of Procedure	Fraud Prevention Procedure		
Document Register ID	250.2017.411.1	Date Approved	24 August 2017
Document Author	Mathew Cross		
Authorised by	Executive Team EMT991/17		
Applicable to	This procedure is applicable to all Councillors, employees, commercial partners and suppliers undertaking any Council process		
Purpose	This procedure provides the guidelines and responsibilities regarding appropriate actions that must be followed to increase the awareness of fraud and corruption and also, for the investigation of alleged fraud and corruption and has been developed drawing on the principles of AS 8002:2008 – Fraud and Corruption Control Standard. The overarching policy document for this procedure is SMRC0163 Policy Enterprise Risk Management.		
Frequency	In accordance with SMRC0163 Policy Enterprise Risk Management, the management of risk is a continuous undertaking		
Hazard Identification	Various hazards may be identified in the undertaking of this procedure. All hazards associated with each circumstance should be recorded, assessed and controlled in accordance with Councils enterprise risk management system.		
Level of risk	Various levels of risk may be determined in the analysis of identified hazards. Levels of risk identified in each circumstance should be managed in accordance with Councils enterprise risk management system.		
PPE required for procedure	<p>Various PPE may be required and should be considered on an individual assessment when undertaking this procedure.</p> <p>The following may be required to undertake various aspects of this procedure. They are not required at all times when undertaking this procedure.</p> 		

Fraud Prevention Procedure

1 Introduction

Fraud can be defined as “dishonestly obtaining a benefit by deception or other means” Snowy Monaro Regional Council (“Council”) is responsible for administering significant levels of revenue, expenditure and property. These activities involve contact with a broad range of commercial partners, suppliers and the community. Fraud and corruption can have a significant impact on Council’s service delivery, reputation, finances and programs.

Council has a zero tolerance of fraud and corruption. The consequences of fraud have been determined within Council's Enterprise Risk Management Framework as an unacceptable risk to Council.

Accordingly this procedure has been developed in response to Council's commitment to preventing fraud and corruption across the organisation thereby ensuring effective fraud control is an integrated response led by the General Manager and the Executive Team (ET).

2 Purpose

Management of fraud risk exposure is monitored. Council in its efforts to be assured that appropriate and transparent procedures are in place audits fraud and corruption measures through its Internal Auditor with oversight by the Audit Risk and Improvement Committee (ARIC). This procedure as part of the Enterprise Risk Management Framework has the following objectives:

- a) protect Council's assets and reputation;
- b) ensure sound ethical culture within Council;
- c) ensure executive management commitment to identify risk exposures to fraud and corruption and for the establishment of this procedure for the prevention and detection of potential fraudulent activities; and
- d) ensure councillors and staff are aware of the responsibilities in relation to ethical conduct.

Council will act on any suspicion of fraudulent conduct on the part of its employees or any party with whom Council conducts business. Council employees have a responsibility and an obligation to report suspected or known fraud or corruption.

3 Scope

This procedure applies to all Council employees, Councillors and external parties including commercial partners, suppliers, and community representatives involved in the provision of goods and services to Council.

4 Prevention Strategy

Council recognises a key preventative measure in the fight against fraud and corruption is to create an environment that develops a culture where fraudulent and corrupt acts will not be accepted.

Preventative measures commence with Council's recruitment process and a thorough screening and pre-employment check of potential employees with referees and previous employers and the conduct of relevant probity checks.

The General Manager, through the Executive Team, will conduct risk assessments of all operational areas to ascertain Council's exposure to fraudulent and corrupt activities for the purpose of:

- a) developing and documenting existing work place procedures;
- b) developing new systems of work;
- c) reviewing of existing internal controls;
- d) training of relevant staff in fraud identification and prevention;
- e) internal audits and reporting to the Audit Risk and Improvement Committee; and

- f) measuring performance through the fraud control health check

The General Manager and Executive Team in their delivery of this procedure will convey to staff and the public that fraudulent and corrupt activities are not accepted and all allegations of fraud and corruption will be investigated. Should an investigation of alleged fraud or corruption identify improper behaviour did occur, disciplinary action will be taken consistent with the *Local Government (State) Award* and the matter will be referred to the appropriate agency for processing.

Councils fraud prevention, detection and response strategy is contained in Appendix 2.

5 Roles and Responsibilities

5.1 Councillors

Councillors have a responsibility to abide by Council's Code of Conduct. Councillors need to keep in mind the *Model Code of Conduct for Local Councils in NSW* ("Code of Conduct") when considering reports, making decisions and scrutinising Council's activities. Council will support all policies and measures taken to prevent, deter, detect and resolve suspected instances of fraud.

5.2 General Manager and Executive Team

The General Manager with the Executive Team is responsible for ensuring there are adequate internal controls to provide reasonable assurance for the prevention and detection of fraud and corruption. Achievement of this is assisted by:

- a) compliance with Council policies, rules and regulations;
- b) ensuring Councillors are aware of their obligations as included in the "Code of Conduct";
- c) ensuring staff are aware of their responsibilities through adequate induction, training, supervision and written procedures;
- d) responding to issues raised by both internal and external auditors;
- e) ensuring the fraud control health check is carried out every two years.

All suspected cases or incidents of fraud are to be reported to the General Manager. The General Manager will promptly investigate such cases or incidents in accordance with this Fraud Prevention Procedure.

5.3 Employees, Commercial Partners and Suppliers

Employees, commercial partners and suppliers have a duty to make Council management aware of any concerns they have about the conduct of Council affairs or the use of Council assets and resources. Any issues raised by them will be promptly investigated. Confidentiality of issues raised will also be maintained.

6 Procedure

All Councillors, employees, commercial partners and suppliers have a responsibility to report suspected fraud and corruption. Any person with concerns is strongly encouraged to raise the matter immediately notifying the General Manager on 1300 345 345.

6.1 Protected Disclosures

The legislative requirements for protecting staff who make disclosures of alleged fraud, corruption, maladministration and serious and substantial waste are contained within the NSW *Public Interest Disclosure Act*. This protects public officials disclosing corruption related matters in the public sector from reprisals or detrimental action and aims to ensure disclosures are properly investigated and addressed.

6.2 Vexatious, misleading or false reporting

There could be occasion when a party may make an allegation of fraud against a Councillor, employee, commercial partner or supplier with the intention of causing that person harm, damage or disruption.

Vexatious, misleading or false reporting can waste time and resources in investigating the matter. This can also cause the person who is subject to the allegation a significant amount of emotional trauma and stress.

Any vexatious, misleading or false reporting of any allegation of fraud will not be tolerated and will have serious consequences to the person bringing about such an allegation.

6.3 Notification

If any person has reason to believe that their Director may be involved in fraud or corruption, the notification is to be immediately made to the General Manager.

In an instance where the General Manager may be involved in fraud or corruption, the matter should be reported to the Mayor.

The employee, commercial partner or supplier shall keep this information confidential.

Any Councillor who has reason to suspect that a fraud has occurred shall immediately notify the General Manager. The Councillor shall keep this information confidential.

A Director, when receiving notification of suspected fraud or corruption, must immediately contact the General Manager. The Director must not attempt to investigate the suspected fraud or corruption and will keep the information confidential.

6.4 Investigation

The General Manager upon being notified of an allegation of fraud or corruption will promptly investigate the allegation of suspected fraud or corruption and will determine either

- a) not to make further enquiries into the matter;
- b) make enquiries into the matter to determine factual matters; or
- c) engage an independent person to make enquiries into the matter to determine factual matters and report those back to the General Manager.

6.4.1 Not make further enquiries into the matter

Where the General Manager is satisfied that a reported matter requires no further enquiries, they will provide the person making the allegation the reasons in writing for not making further enquiries into the matter.

This does not prevent the person making the allegation from referring the allegation of fraud or corruption directly to the Independent Commission Against Corruption or the New South Wales Police Force.

6.4.2 Make enquiries into the matter to determine factual matters

Where the General Manager decides to make enquires to establish matters of fact, they will either conduct the investigation themselves or delegate an appropriate staff member to conduct an investigation consistent with the terms of reference and scope as detailed by the General Manager. This may include but is not limited to:

- a) Interviewing the complainant including obtaining written statements from them;
- b) Interviewing those alleged of the fraudulent or corrupt activities including obtaining written statements from them;
- c) Reviewing records, files and documents both hard copy or electronic pertaining to the alleged fraud or corruption;
- d) Providing a recommendation on the outcome of the investigation consistent with established investigative principles; and
- e) Provide recommendations in relation to the alleged matter that may improve council system or reduce the potential of similar matters arising in the future

This does not prevent the person making the allegation from referring the allegation of fraud or corruption directly to the Independent Commission Against Corruption or the New South Wales Police Force.

6.4.3 Engage an Independent person to determine factual matters

The General Manager, at their discretion, may in some circumstances appoint an independent person external to Council to conduct an investigation of the reported matter to establish matters of fact.

The independent person shall conduct an investigation consistent with the terms of reference and scope as detailed by the General Manager. This may include but is not limited to:

- f) Interviewing the complainant including obtaining written statements from them;
- g) Interviewing those alleged of the fraudulent or corrupt activities including obtaining written statements from them;
- h) Reviewing records, files and documents both hard copy or electronic pertaining to the alleged fraud or corruption;
- i) Providing a recommendation on the outcome of the investigation consistent with established investigative principles; and
- j) Provide recommendations in relation to the alleged matter that may improve council system or reduce the potential of similar matters arising in the future

This does not prevent the person making the allegation from referring the allegation of fraud or corruption directly to the Independent Commission Against Corruption or the New South Wales Police Force.

6.4.4 Investigation record

At the conclusion of an investigation the General Manager will ensure a record is created. The investigation record will be stored, and recorded as a confidential matter, within Council's document management system. The investigation record will contain but is not limited to:

- a) the allegation/s;
- b) the decision of the General Manager to
 - i. not further investigate, including reason for no further investigation;
 - ii. investigate or
 - iii. independently investigate
- c) an account of all relevant information received including statements, photographs, records and documents relied upon to determine the outcome of the investigation;
- d) where the General Manager has rejected evidence as being unreliable, the reasons for this opinion being formed. .
- e) conclusions reached and the basis for them; and, .
- f) recommendations arising from the conclusions.

Following the completion of the investigation record the General Manager will determine what further action might be required. Where appropriate, the General Manager will identify those recommendations that can be implemented to improve to policies, procedures and systems within Council.

6.4.1 External notifications

Under Section 11 of the *Independent Commission Against Corruption Act*, the General Manager is under a duty to report to the Independent Commission Against Corruption any matter that the General Manager suspects on reasonable grounds concerns or may concern corrupt conduct, including fraud. This is despite any duty of secrecy or other restriction on disclosure

7 Breaches

When an investigation confirms that fraud or corruption has occurred, the investigation report should recommend the appropriate level of action to be implemented as a result of the breach. In addition to external notification and any criminal prosecutions, disciplinary action will be taken by Council in accordance with the *Local Government (State) Award*, the *Model Code of Conduct for Local Councils in NSW* and relevant legislation. As a guide sanctions may include

- a) *Councillors*
 - i. Censure by the Council for misbehaviour
 - ii. Removal from Council Meetings
 - iii. Reports to the NSW Police Force, Officer of Local Government, ICAC or Pecuniary Interests and Disciplinary tribunal as appropriate
 - iv. Disqualification from holding public office for a period of up to five years
 - v. Section 435 of the Local Government Act gives the Department the power to surcharge Councillors for losses caused by negligence and misconduct
- b) *Employees*
 - i. Disciplinary procedures consistent with the Local government (State) Award
 - ii. Sanctions up to and including dismissal
 - iii. Reports to the NSW Police Force, ICAC or other external body as appropriate
 - iv. Section 435 of the Local Government Act gives the Department the power to surcharge employees for losses caused by negligence and misconduct.
- c) *Contractors sub contractors*

- i. Reports to NSW Police force, ICAC or other external body as appropriate
- ii. Cancellation of all contract and supply agreements with Council

8 Review

This procedure will be reviewed annually. However, the following may trigger an earlier review:

- a) Significant fraud or corruption event affecting the local government;
- b) Identification of any significant trends in fraud or corruption locally or globally.

9 Related Documents

This procedure should be read in conjunction with the following documents:

Documentation

List the name and document reference number of any other document referred to in this document, including any related policies and procedures

250.2016.164.1 Policy – Risk Management

10 Appendix 1 Fraud and corruption risk examples (not exhaustive)

10.1 Correspondence, Information Management and Information Technology

- a) A former employee obtaining confidential information and providing it to a new employer to aid their dealings with Council.
- b) An employee providing private information contained on a secure Council computer network to a third party to gain an advantage when dealing with Council.
- c) An employee leaking politically sensitive information obtained through the performance of their work to a member of the public or another stakeholder, such as the media.
- d) An employee using private or personal information obtained through the performance of their work for private purposes such as debt collection, intimidation or stalking.
- e) Electronically creating fraudulent documentation and providing it to a member of the public to gain a benefit.
- f) Altering or deleting electronic data held on Council's systems to prevent evidence of other wrongdoing from being detected or to aid a third party.
- g) Taking advantage of temporarily inoperative, or partially operative, system to act in a corrupt way.
- h) Placing malware (eg: spyware or viruses) on Council's systems in an attempt to damage software or information held on the system.
- i) Using another employee's computer and/or log-in.
- j) Gaining access to electronic records without proper authority or approval.
- k) An Information Technology (IT) contractor providing information about Council's information technology system to a third party who uses the information to launch a successful attack on [Council's] systems.
- l) An IT contractor building a 'back door' into information technology system/s that enable inappropriate secret access to alter or delete Council's electronic data and records.

10.2 Delegations

- a) Using delegated authority to make a decision for corrupt purposes (eg. wrongful dismissal of an employee or taking unlawful disciplinary action).
- b) Acting outside your delegation for fraudulent or corrupt purposes.
- c) Supervisor or Manager signing off on fraudulent overtime claims.

10.3 Facilities and Public Resources

- a) Taking resources, such as office supplies, stationery or equipment, home for personal use, or to sell for personal benefit.
- b) Unauthorised use of a motor vehicle.
- c) Responsibility for arranging the disposal of goods and directing the contractor to make the payments directly to them instead of Council.
- d) Destroying financial or administrative written or electronic records pertaining to the disposal of Council goods or resources to cover their own corrupt activities.

- e) Deliberately over-ordering resources to use the surplus for personal gain.

10.4 Finance

- a) Manipulating the financial system to make payments to a non-existent supplier and indirectly to their own financial account.
- b) Colluding with a supplier to produce an invoice price that is higher than necessary in order to receive a payment or some other benefit.
- c) Approving invoices for private expenses or colluding to do so for others.
- d) Submitting a false travel or petty cash claim and receiving a benefit to which not entitled by contravening a relevant Council policy or procedure.
- e) Purchasing goods or services by using Council resources for private use.
- f) Senior management inflating balance sheet values to cover up poor performance or mistakes.
- g) Failing to record purchases properly to misappropriate cash.
- h) Being bullied, harassed, or threatened to misappropriate case or avoid proper payment for a good or service by a third party.
- i) Charging personal expenses to a Council corporate credit card.
- j) Falsifying, destroying, or damaging receipts and other financial records.
- k) Misusing Cabcharge vouchers for personal use or profit.
- l) Improperly disclosing personal or banking details to a third party.

10.5 Human Resource Management

- a) Manipulating recruitment and selection procedures to secure the appointment of an associate, close friend, or family member.
- b) Management promoting, engaging, or giving an employee advantage over others for personal reasons.
- c) Management unfairly disadvantaging, bullying, intimidating, or discriminating against employees for personal reasons (eg. unlawful use of power in personal conflicts).
- d) A selection committee appointing members to the selection panel whom they can influence in order to ensure their favoured and less meritorious candidate will be selected.
- e) Management taking detrimental action against employees who report official misconduct or maladministration.
- f) An employee or applicant for a Council advertised position falsifying qualifications, employment history, or reference to enhance their prospects of securing the position.
- g) Management knowingly concealing the corrupt conduct of subordinate employees.

10.6 Legal and Contractual Compliance

- a) Failure to declare a conflict of interest but continuing to deal with a close associate in exercising your function (eg. recruitment of an employee).
- b) Solicits or accepts a bribe in order to exercise, or not exercise, authority in a certain way.

- c) Accepting or soliciting a bribe or secret commission from a tenderer to give partial consideration to them.
- d) Identifying too closely with the interests of a joint venture partner subsequently leading to a failure to properly monitor the quality of the work performed.

10.7 Regulatory Compliance

- a) Issuing a license to an individual or business based on factors other than objective assessment criteria (eg. personal relationship).
- b) Deciding or recommending not to pursuing prosecution because of a personal relationship with the person or business in breach of legislation.
- c) Choosing not to audit a person or business because of a relationship with that person or business.

10.8 Procurement

- a) Providing commercial-in-confidence information to a tenderer resulting in them obtaining an unfair advantage over other tenderers in the tender process.
- b) Knowingly making payments on fraudulent procurement related claims.
- c) Colluding with a supplier of goods/services to Council for personal gain.
- d) Obtaining kickbacks by organising preferential treatment.
- e) Not declaring an existing relationship or secondary employment with a tenderer for that contract and seeking to unfairly influence the decision making process.

11 Appendix 2 Actions to prevent, detect and respond to fraud

The Plan is based on the 10-element model detailed in the Crime and Corruption Commission publication *Fraud and Corruption Control: Guidelines for Best Practice (2005)*. The ten elements are distributed along the three phases of prevention, detection and response, as shown below:

Elements	Spread across the 3 Phases as below		
	Prevention	Detection	Response
Integrated Council policy	√		
Risk assessment	√		√
Internal Controls	√	√	√
Staff education and awareness	√		√
Public Interest Disclosures		√	
Investigations		√	
Code of Conduct	√		
Internal Reporting		√	√
External Reporting			√
Client and community awareness	√		

11.1 Phase 1: Prevention of Fraud and Corruption

This stage outlines the frameworks, systems and processes in place across the local government to promote and support the prevention of fraud and corruption.

What		How	Who	When
Element	Component	Action Plan	Oversight	Timeline
Integrated Policy	Enterprise Risk Management Policy, Fraud Prevention Procedure and Control Plan	Council to endorse and promote the Enterprise Risk Management policy, executive Team to endorse Fraud prevention Procedure and Control Plan and to ensure staff awareness of the plan on an ongoing basis.	General Manager	Every three years.
		Include relevant staff who are involved in prevention activities in reviews of the Plan.	General Manager	Every three years.
Risk assessment	Risk profile and management	Consider and assess fraud and corruption risk and include in the Council Risk Register	General Manager	Review every three years.
Internal Controls	Corporate Governance	Develop, approve, review and update various governance documents e.g. Code of Conduct,	General Manager	Ongoing Suggest

	Framework	Statement of Business Ethics, Conflict of Interest, Public Interest Disclosure, Fraud Prevention Procedure, Procurement Policy, Entertainment & Hospitality Policy, Gifts Policy		review every three years
		Outline clear accountability and reporting responsibilities in staff position descriptions.	Group Manager Human Resources	
		Where fraud risks are known to exist (e.g. procurement, capital expenditure management, payroll, travel, entertainment recruitment etc), clearly document work processes and make available to council officers.	Group Managers	
		Conduct screening of potential new employees. As a minimum all employees should be subject to referee checks, but also consider undertaking Police checks.	Group Manager Human Resources	
	Accountability and responsibility structures	Monitor recordkeeping for adherence to record keeping and document management policies.	General Manager	As required
		Supervisors to monitor compliance with work procedures.	Respective managers	Ongoing
		Supervisors to ensure proper and adequate advice and support is provided to staff on procedures where needed.	Group Managers	
		Senior executives and managers to demonstrate adherence to work procedures.	Executive Team	
		Organisation chart to be kept updated and available to all officers.	Group Manager Human Resources	
		Include prevention of fraud and corruption as part of job description documentation for all staff	Group Manager Human Resources	As required
Review and update delegations register regularly.	General Manager	Ongoing and regular		

	Internal Audit	Internal Audit to regularly review governance, risk management and internal control processes, and issue and provide recommendations for improved systems.	Audit Risk and Improvement Committee	Ongoing
	Conflicts of Interest and Personal disclosures	Regularly review Conflict of Interest Policy and procedures and keep up to date.	General Manager	Every two years
		Register of Interests for Councillors, General Manager and executive Team must be kept up to date and disclosed where appropriate.	General Manager	Ongoing and regular
		All staff to make annual declarations of conflict of interests and related party transactions; and a register of interests maintained.	Group Manager Human Resources	Annually
Committees and Workgroups	Form Governance committee to specifically address fraud and corruption risk (e.g. audit risk committee, governance & finance committee etc).	Council	Ongoing	
Staff Education and awareness	Policies and procedures	Policies and procedures and other related processes and information must be made available on intranet	General Manager	Ongoing as required
	Training and awareness	Provide appropriate training to all staff on the contents and purposes of the Fraud Prevention Procedure and Fraud Control Plan	Group Manager Human Resources	Every two years
		Corporate Plan to refer to values and ethical conduct and how the local government tracks this aspect.	General Manager	Ongoing as required
Code of Conduct	Induction program	Provide each new employee information on fraud and corruption control.	Group Manager Human Resources	Within one month of arrival
	Staff training	Promote ethical culture and awareness of fraud and corruption prevention and controls through the code of conduct training.		Annually and when the Code is revised
	Staff performance and development	Include culture, values and an organizational understanding in the performance appraisal and performance development processes of each council employee.		Annually
Supplier	Policies and	Include Fraud Prevention procedure	General	Ongoing as

and Community Awareness	procedures	and Fraud Control Plan on the website. Keep it available for anyone who requests a copy.	Manager	required
	Training and awareness	Make external parties dealing with the local government aware of the Fraud Prevention procedures and Statement of Business Ethics Publish guidance on Council website on how to make a complaint or report suspicions of fraud.	All staff and officers making procurement ^s	
	GIPA, Privacy requests and GIPA Disclosure Log	Promptly action requests for information on the plan and publish required information on website.	Group Manager Governance	

11.2 Phase 2: Detection of Fraud and Corruption

This stage outlines the systems and processes in place across the local government to detect and expose fraud and corruption.

What		How	Who	When
Element	Component	Action Plan	Oversight	Timeline
Internal Controls	Work processes	Each functional area should develop clearly documented work procedures which are communicated to staff. Awareness and training of workflows and work processes must be provided	Group Managers	Ongoing
		Specific functional area processes must be complied with.	Group Managers	
Public Interest Disclosures	Management of Public Interest Disclosure	Public Interest Disclosure processes will be reviewed and kept updated	Group Manager Governance	Every three years
		Management to take all reasonable steps to protect disclosers and ensure all victimisation is dealt with swiftly and appropriately	General Manager	Ongoing
		All staff must comply with the policy and procedures	Group Managers	Ongoing

Internal Reporting	Fraud allegations	Make Fraud Allegation Reporting form readily available to all staff to allow reporting of suspicions of fraud.	Group Manager Governance	Ongoing
		Maintain appropriate register and records of all allegations received.		
	Internal audit	Ensure that the internal audit plan takes into account fraud risk incidents as reported in the Risk Register.	Audit Risk and Improvement Committee	Ongoing as required but minimum as per the Internal Audit Plan
Council to respond promptly to audit findings and recommendations.		General Manager		
	Informal reporting	Culture of reporting to be supported and promoted through induction, training, the intranet, organisational planning and policies and procedures.	Group Managers	Ongoing
Investigations	Investigation process and procedures	Staff must report all suspected instances of misconduct to General Manager	General Manager	As required

11.3 Phase 3: Response to Fraud and Corruption

This stage outlines the systems and processes in place across the local government to respond to fraud and corruption within local government and the various channels to ensure improvements or remedies for fraud and corruption.

What		How	Who	When
Element	Component	Action Plan	Oversight	Timeline
Risk assessment and internal reporting	Fraud Incident Register	Report all alleged or proven fraud and/or corruption instances as a risk incident and record in the Fraud Incident Register.	General Manager	Report Incident within 24 hours of identification Update Register within 48 hours of incident reporting
	Fraud Risk reporting	Risk incidents and periodical risk reports are to be used to identify risks, review risks mitigation	General Manager	As required and annually

		strategies.		
Investigations	Conduct investigations	Conduct investigations according to Disciplinary Policy and Procedures, Public Interest Disclosures Policy & Procedures.	General Manager	Ongoing as required
		The Group Manager Human Resources, Director of Corporate and Community Service and the General Manager will decide whether the allegation constitutes improper conduct.		
	Report investigations	Investigation outcomes are to be supported and implemented by such means as are determined by the Executive Management Team	Executive Management Team	
Internal Controls	Policies and Procedures	Review policies and procedures taking into account recent risk incidents and in response to recommendations made by investigators, internal or external audit.	General Manager	Ongoing as required
Staff education and awareness	Training/Awareness program	Reinforce awareness of internal controls/prevention mechanism through training on any new processes or procedures	Group Manager Human Resources	Ongoing as required
		State and reinforce Council's stance on fraud and corruption through relevant corporate communications.	General Manager	
External reporting	Mandatory reporting	Report fraud and corruption to following agencies in line with legislation: <ul style="list-style-type: none"> Report suspected corrupt conduct, which includes fraud, to ICAC Notify reportable losses to Office of Local Government, Minister and NSW Police Force if relevant. Implement all ICAC recommendations	General Manager	Ongoing as required
	Governance publications	Report fraud prevention and control matters in Annual Report, Operational Plan and Delivery Program.	General Manager	Annually and as required by IPR Framework

*Oversight - This refers to the person or group who is to ensure the item in the action plan is done, as distinct from the person or group who is responsible for actioning the item. The exception to this is a reference to "All staff" where oversight is not practical.