



Rockhampton Girls Grammar School

Est 1892

Fraud and Corruption Control Policy

References:	Australian Standard AS8001-2008: Fraud and Corruption Control Queensland Criminal Code - Section 408C Code of Conduct Policy Whistleblower Policy	
Authorised by:	Board Chair	Date of Authorisation: June 2020
Review Date:	Annually	Next Review Date: June 2021
Policy Owner:	Board of Trustees of Rockhampton Girls Grammar School <i>trading as</i> Rockhampton Girls Grammar School CRICOS Provider No: 00508E	Access: Open access on School website rggs.qld.edu.au

PURPOSE OF THE POLICY

Rockhampton Girls Grammar School is committed to establishing and maintaining a culture within the organisation that will ensure that effective fraud and corruption prevention is an integral part of our day to day operations.

SCOPE

All Rockhampton Girls Grammar School people are covered by this policy including the Board of Trustees and all employees.

DEFINITIONS/LEGISLATION

Definition of fraud

Fraud is defined in *Australian Standard AS8001-2008: 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 staff or persons external to the entity, and whether or not 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.”

This definition provides a good explanation of the concept of fraud. However, for investigation purposes we rely on Section 408C of the *Queensland Criminal Code* which details the offence of “Fraud”, being:

- (1) A person who dishonestly –
 - a. Applies to his or her own use or to the use of another person:

- i. Property belonging to another; or
- ii. Property belonging to the person, or which is in the person's possession, either solely or jointly with another person, subject to a trust, direction or condition or on account of any other person; or
- b. Obtains property from any person; or
- c. Induces any person to deliver property to any person; or
- d. Gains a benefit or advantage, pecuniary or otherwise, for any person; or
- e. Causes a detriment, pecuniary or otherwise, to any person; or
- f. Induces any person to do any act which the person is lawfully entitled to abstain from doing; or
- g. Induces any person to abstain from doing any act which that person is lawfully entitled to do; or
- h. Makes off, knowing that payment on the spot is required or expected for any property lawfully supplied or returned or for any service lawfully provided, without having paid and with intent to avoid payment; commits the crime of fraud."

Definition of Corruption

Corruption is defined in Australian Standard AS8001-2008: Fraud and Corruption Control, as:

"Dishonest activity in which a director, executive, manager, staff or contractor of an entity 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."

POLICY

Statement of attitude to fraud and corruption

Rockhampton Girls Grammar School will not tolerate fraud or corruption within the organisation. Any fraud or corruption that is detected will be reported to the relevant law enforcement agency.

Relationship with the entity's other policies

The *Fraud and Corruption Control Policy* is to be read in conjunction with other Rockhampton Girls Grammar School's policies, and in particular with the *Code of Conduct Policy*.

Summary of Fraud and Corruption Control Strategies

Appointment of a Fraud Control Officer

Rockhampton Girls Grammar School has created a position titled "Fraud Control Officer". The position is currently held by the Business Manager. The role of the "Fraud Control Officer" is to oversee the implementation of this policy, oversee the implementation of any recommendations received from reviews or assessments as and when they are conducted, and to conduct investigations in relations to reports of suspected fraud and/or corruption.

External assistance to the Fraud Control Officer

Rockhampton Girls Grammar School is committed to provide sufficient resources for the Fraud Control Officer to undertake investigations. This includes the Fraud Control Officer obtaining external assistance (e.g. Forensic Accountant) to investigate reports of fraud and/or corruption.

Fraud awareness

It is the aim of Rockhampton Girls Grammar School that our people are aware of and understand this policy. Awareness training for various relevant policies will be conducted annually. Rockhampton Girls Grammar School will ensure that updates and changes to fraud-related policies, procedures and the Code of Conduct are effectively communicated to our people. This policy will be accessible on the Rockhampton Girls Grammar School's website as information for external parties that Rockhampton Girls Grammar School deals with on a regular basis, of the serious stance Rockhampton Girls Grammar School takes on fraud and corruption.

Fraud and Corruption control

The Fraud Control Officer will ensure that Rockhampton Girls Grammar School's Fraud and Corruption Control is maintained by ongoing reviews and assessments as follows:

1. Ongoing review of fraud control strategies

Fraud and corruption control strategies are reviewed on an ongoing basis and should be formally reviewed at least once every two years.

2. Implementation of proposed actions

Recommendations from the review or from a fraud risk assessment will be considered and implemented as soon as is practicable.

Independent Audit of Financial Accounts

Rockhampton Girls Grammar School 's accounts are audited annually by independent auditors. The audit is currently carried out by Queensland Audit Office (QAO). Queensland Audit Office are responsible for the outsourcing of this function to an external auditor if they choose to do so.

Procedures for Reporting Fraud and Corruption

Reporting of fraud and/or corruption

Our people are encouraged and required to report any suspected incident or suspicion of fraud and/or corruption to the Fraud Control Officer. This can be done in person, in writing or by email. All reports will be kept confidential.

Protection of staff reporting suspected fraud and corruption

This policy is to be read in conjunction with the *Whistleblower Policy*. The *Whistleblower Policy* protects our people's rights when they report suspected fraud and corruption.

Investigation of suspected fraud and corruption

The Fraud Control Officer may elect to appoint an Investigation Officer (internal or external) to investigate reported suspicions of fraud or corruption. If appointed, it will be the task of the Investigation Officer to report and recommend a course of action.

Reports to the police

Should further investigation be required, reports of suspected fraud and corruption will be reported to the relevant law enforcement agency (e.g. Queensland Police).

Recovery of the proceeds of fraudulent conduct

Rockhampton Girls Grammar School will take all reasonable steps to recover the amount of the loss as a result of fraud and corruption from the perpetrator through civil recovery proceedings.

Fraud and Corruption Incident Register

The Fraud Control Officer will maintain a Fraud and Corruption Incident Register. Any reports of Fraud and Corruption will be reported to the Board of Trustees of Rockhampton Girls Grammar School and Audit and Risk Committee.

Employment Conditions

Pre-employment screening

Rockhampton Girls Grammar School considers pre-employment screening to be an important first step in reducing the likelihood of fraud and corruption occurring, by ensuring that we employ honest and trustworthy people. As part of our pre-employment screening process, criminal history checks may be requested from people who will be in positions where fraud is more likely to occur. Refer to the *Recruitment and Selection Procedures*.

Annual leave

As an important internal control measure, Rockhampton Girls Grammar School 's *requires* that annual leave will be taken on a regular basis, with no more than eight weeks leave being able to be accrued unless authorisation is given by the Rockhampton Girls Grammar School Board or the Principal.

Conflict of Interest

The impact of conflicts of interest

Rockhampton Girls Grammar School recognises the impact that conflicts of interest can have and therefore intend to be transparent.

Declaring conflicts of interest

In accordance with the *Code of Conduct Policy*, our people are required to declare to the Principal or Board Chair any potential or perceived conflicts that may arise as a result of dealing with external parties in which management, staff or their immediate families may have an interest. This does not preclude Rockhampton Girls Grammar School from dealing with those organisations; however, it does require any potential transactions to be more transparent.

Fraud and Corruption Investigation

Internal investigations

The Fraud Control Officer is responsible for commencing investigations as a result of information received regarding alleged fraud and corruption.

External investigative resources

Rockhampton Girls Grammar School will provide such external resources as considered necessary by the Fraud Control Officer, to be able to complete the investigation.

Documentation of the results of the investigation

Documentation obtained or created as a result of an investigation will be kept confidential until such time as it is required to be handed to a law enforcement agency or the matter is resolved. Such documents will also be made available to external investigative resources, if used during the investigation.

Disciplinary Procedures

Rockhampton Girls Grammar School may implement disciplinary procedures as an outcome of a Fraud and Corruption Investigation. The actions taken may include but are not limited to admonition, termination, demotion, fining, reduction in seniority.

Related Documents

- Code of Conduct Policy
- Australian Standard AS8001-2008: Fraud and Corruption Control
- Recruitment and Selection Procedures
- *Queensland Criminal Code* - Section 408C
- Whistleblower Policy