

## Intent

This policy defines and establishes Tablelands Regional Council's (TRC's) commitment towards identifying and managing the risks of fraud and corruption within the organisation and its dealings with key stakeholders.

## Scope

This policy applies to all Councillors, employees and volunteers engaged directly by TRC, as well as all agents and contractors either engaged by TRC or by an authorised contractor of TRC. The policy covers all circumstances when performing work, duties or functions for the TRC, as well as related activities such as work-related functions, travel, conferences and any circumstances when a person is representing the TRC. It applies to actual or suspected occurrence of fraud and corruption.

## Policy Statement

### 1. Principles

This policy supports the following principles:

- Transparency and integrity of decision-making and actions
- Impartiality of decision making, advice and review
- Development and maintenance of evidence-based risk registers
- Clarity around responsibility and accountability, including disclosures, conflicts of interest and reporting
- Provision of tailored education and training in relation to fraud and corruption prevention.

### 2. Council commitment

Fraud and corruption can harm TRC's credibility, the public's confidence and TRC's reputation with internal and external stakeholders.

TRC has no tolerance for fraud and corruption and is committed to acting in the best interests of the community and upholding the principles of honesty, integrity and transparency. It is unacceptable for any Councillor, employee, volunteer, contractor or other agent of TRC to engage in, or participate in fraudulent or corrupt conduct.

TRC is committed to maintaining and continuously improving its governance requirements, which include fraud and corruption control, in accordance with established good governance and risk management principles.

TRC is also committed to preventing, deterring, detecting and responding appropriately to alleged fraudulent and corrupt behaviour. To assist in achieving this, Council has implemented this policy and associated procedures, guidelines and frameworks.

TRC's commitment will be met by:

- Maintaining a strong and effective system of internal controls and compliance with those controls
- Taking a risk management approach to the prevention, identification and management of fraud and corruption and regularly undertaking fraud risk assessments

- Establishing formal procedures for fraud prevention, monitoring and investigation of allegations of dishonest, corrupt and/or fraudulent behaviour
- Reporting all allegations of fraud or corruption to the CEO or other officer delegated to receive allegations
- Refer allegations to the relevant external agency (e.g. Crime and Corruption Commission, Queensland Police Service, Queensland Audit Office etc.).
- When allegations are proven to be true following investigation by the appointed investigating officer/agency, reporting the outcome of the investigation to the CCC Liaison Officer who will arrange with the relevant person to take appropriate disciplinary action
- Supporting any prosecution by the relevant agency
- Ensuring all Councillors and staff are aware of their obligations in combating dishonest and fraudulent behaviour by issuing these persons with a copy of the relevant Code of Conduct and associated policies and procedures and providing appropriate training on a regular basis
- Cultivating and maintaining an environment in which dishonest and fraudulent behaviour is actively discouraged and reporting is encouraged
- Development and implementation of a Public Interest Disclosure Procedure.

### 3. Responsibilities

Responsibility for fraud and corruption prevention rests with all levels of management, Councillors, employees, volunteers and agency or contract staff who represent TRC and who collectively must accept ownership of the controls relevant to this policy. They share responsibility for identifying areas of risk, including corruption and fraud and initiating responses that manage the risk exposure to acceptable levels, ensuring that internal controls are working effectively and policies are being complied with.

#### **Obligations of Councillors, Employees, Contractors and Associated Parties**

All Councillors, employees, contracts and associated parties must comply with the following obligations:

- Perform their functions and duties in a professional and ethical manner, with care, diligence, honesty and integrity, in accordance with TRC's Codes of conduct (Councillors and Employees) and community expectations
- Not engage in, or participate in any form of corruption or fraud
- Report any occurrence or suspicion of corruption and/or fraud within TRC to their Supervisor, General Manager or the Chief Executive Officer (CEO) immediately
- Familiarise themselves with this policy and related policies and procedures
- Cooperate with and participate in any investigation to the best of their ability and respond to requests to do so in a timely manner and in the strictest confidence.

#### **Responsibilities of Employees with Financial Delegations**

Any employee with financial delegation or responsibility for administering financial transactions is required to comply with TRC's finance policies, financial systems requirements and all other financial controls.

#### **Additional Responsibilities of Supervisors, Managers and General Managers**

In addition to the general obligations outlined above, Supervisors, Managers and General Managers have a responsibility to:

- Ensure all staff, contractors and associated parties have the necessary education and training opportunities to develop the knowledge and skills to apply this policy
- Identify risk exposures for fraudulent and corrupt activities within their departments, groups and sections
- Establish controls and procedures for the prevention and detection of such activities
- Undertake risk assessments on fraud control
- Implement action plans and mitigation strategies identified through the risk assessments
- Maintain effective auditing and reporting on key financial and other systems
- Report any suspected or actual occurrences of corruption or fraud within TRC
- Treat all reports of corruption and fraud seriously and with confidentiality
- Support and protect employees who make a public interest disclosure against reprisal action

- Lead by example to promote honest and ethical behaviour and create an environment in which corruption and fraud is unacceptable and promptly reported by employees

#### **CCC Liaison Officer**

The CCC Liaison Officer facilitates the legal requirements between TRC's management and the CCC.

#### **Chief Executive Officer (CEO)**

The CEO has principal responsibility for fraud and corruption control to ensure compliance with the policy and appropriate governance structures are in place.

#### **Mayor and Councillors**

Councillors shall be aware of and comply with this policy and associated procedures and guidelines. In their dealings with TRC and their representation of TRC in the community, Councillors will:

- Conduct themselves in an ethical manner
- Adhere to all administrative and financial policies and procedures in claiming expenses or remuneration entitlements
- Make all decisions in a fair, impartial and unbiased manner
- Not use their position for personal advantage for themselves or any other person or entity.

#### **Audit, Risk and Improvement Committee**

The Audit, Risk and Improvement Committee is responsible for evaluating TRC's exposure to fraud and corruption and advising on the implementation of appropriate risk management measures.

## **4. Training and communication**

TRC regularly communicates this policy and associated documents to Councillors, management, officers, employees, consultants and contractors. Internal mandatory training on supporting this policy shall be scheduled by the People & Culture Group as required.

TRC's approach to fraud and corruption prevention will also be communicated through the internal staff newsletter, intranet and workgroup meetings. Contractors and other agents will be alerted to the contents of this policy in writing and through TRC's contracting arrangements.

## **Context**

#### **Definitions**

**Fraud** is defined as the crime of "obtaining financial or other benefit by deception". It is important to note there is a mental or fault element to fraud; it requires more than carelessness, accident or error.

**Corruption** has the same meaning as 'corrupt conduct' under the *Crime and Corruption Act 2001*.

**CC Act** refers to the *Crime and Corruption Act 2001* (Qld).

**CCC** refers to the Crime and Corruption Commission Queensland.

#### **Alignment to Risk Register**

This policy operates to mitigate the following Risks identified in the Corporate Risk Register:

- COR2 – Fraud
- COR4 – Poor operational management
- COR5 – Poor governance
- COR8 – Legislative Non-Compliance
- COR12 – Poor Organisational Culture

#### **Relevant Legislation**

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Crime and Corruption Act 2001*
- *Public Interest Disclosure Act 2010*
- *Integrity Act 2009*
- *Criminal Code Act 1899*

- *Right to Information Act 2009*
- *Public Sector Ethics Act 1994*

#### Related Documents

- Enterprise Risk Management Policy
- Code of Conduct for Councillors in Queensland
- Employee Code of Conduct
- [Fraud and Corruption Control: Best Practice Guide, Crime and Corruption Commission \(March 2018\)](#)

#### Corporate Plan Links

This policy aligns with the following Corporate Plan 2021– 26 themes:

- Our organisation is progressive, efficient, transparent and collaborative.

#### Human Rights Commitment

Tablelands Regional Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) when adopting and/or amending this policy. When applying this policy, TRC will act and make decisions in a way that is compatible with human rights.

#### Reporting Requirements

TRC has an obligation to report instances of fraud and corruption:

- to the CCC in accordance with the CC Act as required
- in its Annual Report.

## Responsibility

Council is responsible for the adoption, amendment and repeal of this policy and the Chief Executive Officer is responsible for the development and amendment of any associated procedures and guidelines relevant to the policy.

This policy is to remain in force until otherwise amended or repealed by resolution of Council.

Adopted By	Council	Responsible Officer	Coordinator Legal & Governance
Adopted Date	27 June 2024	Review Date	27 June 2028
Version	2	This policy repeals any previous versions.	