Fraud and Corruption Control Strategy ~~2018~~2023

INFORMATION ABOUT THIS DOCUMENT
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Document History

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E2018/71426	August 2018	Drafted as per recommendation by Council's internal auditors OCM
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E2022/100649	10 November 2022	Draft update to related policies listed below and removed references to obsolete policies, remove Appendix A

Further Document Information and Relationships

Related Legislation	*Independent Commission ~~Aa~~gainst Corruption Act 1988* *Local Government Act 1993 and General Regulation 202~~05~~1* *Public Interest Disclosures Act 1994* (**note**: the Public Interest Disclosures Act 2022 will commence either on 13 October 2023 or earlier if proclaimed). *Crimes Act 1900*
Related Policies	Cod~~es~~e of Conduct (Council Staff 2019; Council Committee Members and Delegates of Council and Council Advisors 2019; Councillors 2019) ~~Draft~~ Fraud and Corruption Control Policy 2019 (~~E2018/71390~~) ~~Business Ethics Policy (DM1154351)~~ ~~Internal Reporting Policy 2015 (E2015/5497)~~ Related Party Disclosures Policy 2019 (~~E2017/68145~~) ~~Draft~~ Information Security ~~Policy~~Standards Procurement and Purchasing Policy 2020 Risk Management Policy 2019
Related Procedures/ Protocols, Statements, documents	AS 8001-200~~18~~ Fraud and Corruption Controls ~~Draft~~ Internal Investigations Procedure (E2018/77574) Pecuniary Interest – Criteria for Designated Staff Procedure (DM690467) Business Ethics Statement (E2020/37760) Procurement Guidelines 2020 (E20~~20/34505~~17/68661)

CONTENTS

1. INTRODUCTION

Council's Fraud and Corruption Control Policy confirms Council's commitment to proactive and effective prevention, detection and investigation of fraud and corruption.

This strategy details how Council will fulfil that commitment by managing the risk of fraud and corruption within and against Council, and details the responsibilities of Councillors, Management and all staff members.

Council acknowledges the multiculturalism of its organisation and recognises that employees, volunteers and contractors may have differing views of right and wrong, and acceptable and unacceptable workplace behaviour. However, this strategy and supporting documents determine what Council considers to be ethical conduct, and it is expected that Councillors, management and all staff members as well as volunteers and contractors behave in accordance with Council policy and the Code of Conduct.

2. OBJECTIVE

The objective of this strategy is the:

- minimisation of internally and externally instigated fraud and corruption against Council;
- timely detection of all instances of fraud and corruption against Council in the event that preventative strategies fail;
- recovery for Council of all property dishonestly appropriated or securing of compensation equivalent to any loss suffered as a result of fraudulent or corrupt conduct; and,
- demonstration of a zero tolerance approach to fraud and corruption.

3. SCOPE

This document applies to all Councillors, management, all staff members as well as volunteers and contractors and to any person or organisation that acts for or represents Council.

4. DEFINITIONS

The following definitions apply to this document:

Bribe (see also Secret Commission)	The act of paying a secret commission to another individual. It is also used to describe the secret commission itself.
Code**s** of Conduct	The Code**s** of Conduct ~~is~~ are Council's principal governance policy and are~~is~~ an important foundation for a strong ethical culture. The Codes of Conduct are based on the OLG model codes and are binding on all public~~Council~~ officials (as defined in the Codes of Conduct).
Control **(also 'internal control')**	An existing process, policy or practice or other action that acts to minimize negative risks or enhance positive opportunities.
Corruption	Dishonest activity in which a ~~Councillor, management, all staff members, volunteers and contractors~~Council official or public official ~~of Council~~ acts contrary to the interests of Council 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. The concept of 'corruption' within this strategy can also involve corrupt conduct by the Council, or a person purporting to act on behalf of and in the interests of the Council, in order to secure some form of improper advantage for Council either directly or indirectly.
Evidence	Oral (or where permitted, written) testimony either given in legal proceedings or which a witness indicates he or she is prepared to give under oath or affirmation in legal proceedings. Documents of any description that can legally be admitted as evidence in a Court of Law.
Fraud	Fraud is also corrupt conduct under section 7, 8, and 9~~(2)~~ of the *Independent Commission Against Corruption 1988*. ICAC refers to Treasury Circular 18-02 to define fraud as "dishonestly obtaining a benefit, or causing a loss, by deception or other means." ~~Fraud is defined in Australian Standards AS 8001-2021~~08 as: ~~Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity.~~ ~~Dishonest activity causing actual or potential financial loss to any person or Council, including theft of moneys or other property by employees or persons external to Council 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 and Corruption Risk Assessment**~~	~~The application of risk management principles and techniques in the assessment of the risk of fraud and corruption within Council.~~
Investigation	A search for evidence connecting or tending to connect a person (either a natural person or a body corporate) with conduct that infringes the law or the policies and standards set by Council.
Public Official	As defined in s3 of the *Independent Commission Against Corruption Act 1988* (ICAC Act), it relevantly includes a member of a public authority (such as Councillors), and an employee or person otherwise engaged by or acting on behalf of a public authority (such as volunteers, contractors, committee members). A public authority is defined to include a local government authority.
Risk	The effect of uncertainty on objectives (Note: an effect is a deviation from the expected and can be positive and/or negative). ~~The chance of something happening that will have an impact upon objectives. In consideration of fraud and corruption risk, this will generally be a negative impact.~~

Secret Commission (see also Bribe)	A payment in money or in kind which will or is intended to cause a person to act in a way that is contrary to the interests of Council, is contrary to the Council's policy on a given issue or is against the public interest. Secret commissions, by definition, will typically be paid without the knowledge or express or implicit agreement of the principal or Council and include payments intended to influence the outcome of a specific action or event as well as the actions generally over a period of time.
Standard of Proof	In investigations concerning alleged fraudulent or corrupt conduct the appropriate standard of proof is "the balance of probabilities". This means it must be more probable than not that the allegation(s) are made out.

5. RESPONSIBILITIES

Council is committed to making the necessary resources available to assist those with responsibilities as detailed in this document.

ROLE	RESPONSIBILITY
Council (the elected body)	To ensure that Council has a mechanism in place to manage the risk of fraud and corruption (which includes the receipt of information and advice from ARIC). Accountable for managing the risk of fraud and corruption in the exercise of policy setting and decision-making powers.
Audit, Risk and Improvement Committee (ARIC)	Responsible for monitoring Council's fraud and corruption control arrangements and: a) Reviewing and discussing with management their philosophy with respect to business ethics and corporate conduct, including Council's Code of Conduct and the programme it has in place to promote and monitor compliance with that code. Monitoring the level of and issues raised in relation to Public Interest Disclosures, customer complaints, and internal and external conduct investigations (for example by the Independent Commission Against Corruption). b)a) Reviewing Council's assessment of the level of exposure to fraud and corruption. c)b) Receiving and reviewing management's strategies and controls to manage fraud and corruption risks.
General Manager, Legal Counsel and Manager People & Culture collectively	Responsible for conducting a threshold assessment and determining the manner of investigation required in relation to any suspected and/or reported incidents of fraud and corruption.
General Manager	Responsible to: a) Implement Council's Fraud and Corruption Control Policy and Strategy. b) Promote ethical behaviour and awareness that fraud and corruption will not be tolerated.

ROLE	RESPONSIBILITY
	c) Receive reports of suspected fraud and corrupt conduct, and receive allegations of reprisal action, in accordance with Council's Internal Reporting (under Public Interest Disclosures Act 1994) Policy.
	d) Ensure that all reports of suspected fraud or corruption are referred to the ICAC as required. Refer section 11 ICAC Act.
	e) Keep the Council informed in line with ICAC directions about confidentiality.
	f) Make decisions about reporting criminal matters to the New South Wales Police Force.
	g) Receive summary information about investigations undertaken into suspected fraud and corruption.
	h) Ensure that Council's Fraud and Corruption Control Framework and related policies and procedures are adequate and that regular reviews and checks are undertaken to detect irregularities. The ARIC may assist in this process.
	i) Make decisions regarding restitution and criminal charges in all cases of fraud and corruption.
	j) Decide what disciplinary action is appropriate for employees involved in fraud and corruption.
Legal Counsel	Responsible for: a) Ensuring the day-to-day tasks required to implement Council's fraud and corruption control strategy are implemented and that processes operate effectively. b) Advise the General Manager on matters within the General Managers responsibilities as required. c) On instruction from the General Manager, initiate appropriate recovery action where there is clear evidence of fraud or corruption and where the likely benefits of such recovery will exceed the funds and resources invested in the recovery action.
Directors (individually and collectively)	Responsible for actively fostering an ethical culture and supporting and promoting the objectives of the Fraud and Corruption Control policy and strategy throughout the organisation by: a) Setting an example of observable adherence to Council's Code of Conduct, Fraud and Corruption Control policy and strategy, and other related Council policies and procedures. b) Supporting and promoting ongoing identification, analysis, mitigation and review of fraud and corruption risks and internal controls. c) Setting an example of internal control adherence in relation to identified fraud and corruption risks. d)c) Implementing recommendations arising from fraud and corruption detection systems and internal audits. e)d) Supporting fraud and corruption awareness programs for Councillors and members of staff.

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ROLE	RESPONSIBILITY
	~~f)~~e) Supporting the continued operation of Council's Audit, Risk and Improvement Committee in the pursuit of successful enterprise risk management. ~~g)~~f) Foster a work environment free of harassment, discrimination, victimisation, corruption, fraud, maladministration and waste. Undertake internal reporting responsibilities in accordance with Council's Codes of Conduct and ~~Internal Reporting (under *Public Interest Disclosures Act 1994*) Policy~~ and notify the General Manager or~~,~~ Legal Counsel ~~and/or Manager People & CultureCorporate Services~~ of all fraud and corruption matters reported via the various channels
Strategic Risk ~~& Improvement~~ Coordinator	Responsible for ~~assisting with the conducting of the annual fraud assessment as required~~maintaining and reporting on Council's risk registers, including liaising with Managers and Executive Team regarding risk controls and treatments and risk status.
All Staff Members (individually and collectively)	Responsible to: a) Prevent and mitigate fraud, corruption, maladministration and waste within their area of operation and responsibility by, at a minimum, implementing and abiding by relevant internal controls and adhering to the Fraud and Corruption Control policy and strategy. b) Report all instances of suspected or attempted fraudulent or corrupt conduct in accordance with Council's internal reporting policy. c) Protect colleagues who have made reports of fraud or corruption from detrimental action. d) Have regard to fraud and corruption related risks when undertaking risk assessments in relation to Council's daily functions and operations, when specific projects or events are planned, or when changes to Council's systems, processes or functions occur. e) Provide co-operation and assistance to investigators or officials investigating suspected or reported fraud or corruption.
Internal Auditor	Provides an independent review function to Council. In accordance with an agreed internal audit strategy and plan, the internal auditor conducts regular reviews across Council's activities and identifies areas of risk and scope for improvement.

6. PLANNING AND RESOURCING

6.1   Integrated Approach

This strategy ensures that Byron Shire Council has in place the necessary policies, systems and procedures to minimise fraud and corruption in all areas and at all levels. These policies, systems and procedures will be proportionate and specific to the fraud and corruption risks faced by Council.

All of the supporting elements of this strategy will be effectively drawn together to form a holistic and integrated array of fraud and corruption control measures.

A list of the supporting documents to this strategy is included at ~~point~~ clause 11.

6.2 Responsibility Structures

Council will ensure that there is clear accountability and responsibility for the implementation and monitoring of the Fraud and Corruption Control Strategy, as well as all supporting policies, procedures and initiatives. It is also important that all staff know this accountability, and that there is a common understanding that everyone in the Council has a key role to play in effective fraud and corruption control management.

6.3 Organisational Integrity and Leadership

The establishment and perpetuation of an organisational culture that ~~rejects~~ promotes compliance with legislation, policies and processes ~~fraudulent and corrupt practices is an~~and implements ~~essential component of the~~ fraud and corruption controls ~~framework~~. Commitment from the Executive Team and Managers ~~Councillors~~ is essential in establishing a behaviour model for all staff members, committee members, contractors and volunteers.

Council will establish and maintain a ~~fraud-resistant~~ culture that does not tolerate fraud by:

- employing staff at all levels who will be positive role models for ethical behaviour;
- providing regular training for new and existing staff on the Code of Conduct;
- adopting and enforcing policies that emphasise the importance of ethical behaviour;
- issuing clear standards and procedures to minimise opportunities for fraudulent and corrupt behaviour, and enhance detection mechanisms; and
- ensuring all staff are accountable for their own actions.

7. FRAUD AND CORRUPTION PREVENTION

7.1 Fraud and Corruption Risk Assessment

Council's Organisational Risk Register identifies fraud and corrupt conduct as a risk to Council. ~~Therefore, Council will undertake a fraud and corruption risk assessment, as per the NSW Audit Office Fraud Control Improvement Kit, on an annual basis~~The risk register is updated quarterly by Managers and designated staff, and the quarterly reports are then presented to the Executive Team and ARIC. This ~~risk assessment will assist in~~allows Executive Team and ARIC to identify~~ing~~ areas ~~of~~ at high risk of fraud and corruption within Council and in turn, assist in the development of a management ~~strategies in~~ response to such risks.

7.2 Staff Member Education and Awareness

Council will ensure that all members of staff understand the ethical behaviour required of them in the workplace, and that adequate training programs are in place covering ethical behaviour and fraud and corruption risks.

All members of staff will be made aware of Council's ethical conduct expectations by:

- The inclusion of information on Council's Fraud and Corruption Control Policy and the Code of Conduct for new staff members on induction to inform new starters of ethical conduct requirements and expectations;
- The inclusion of ethical behaviour expectations and Code of Conduct competencies in the staff development;
- The inclusion of fraud and corruption control responsibilities in position descriptions where appropriate;
- Refresher awareness training for all staff on Council's Code of Conduct, with specific reference to fraud and corrupt conduct, on a two yearly n̶ ̶annual̶ basis; and
- An ongoing awareness initiative to inform members of staff when relevant corruption cases are mad̶e̶ ̶public,̶ ̶in̶ ̶order̶ ̶to̶ ̶educate̶ ̶and̶ ̶discourage̶ ̶cor̶rupt and fraudulent behaviour (eg ICAC Operation Jarek Investigation Report).

Staff with particular responsibilities, such as cash handling and purchasing authority, will̶ ̶be̶are given specific training in approved cash handling and purchasing procedures.

7.3 Community Awareness

The community should understand that Council will not accept fraudulent or corrupt behaviour in its dealings and be aware of the consequences of such fraudulent or corrupt behaviour.

In order to increase awareness and encourage the reporting of fraudulent and corrupt conduct, Council will:

- Publish the Code of Conduct and Fraud and Corruption Control̶s Policy on Council's website;
- Publish A̶dvertise̶ on Council's website the various methods by which members of the public can report instances of fraudulent conduct that they may become aware of; and,
- Provide feedback to all persons who report suspected corrupt or fraudulent conduct on any action that has been taken.

7.4 Pre-employment Screening

Council w̶ill̶ ̶introduce̶ undertakes criminal history checks̶ing̶ ̶to̶ in the process of hiring or appointing persons to designated staff positions, as identified in Council's Criteria for Designated Staff Procedure.

Council recognises that the roles requiring the most thorough screening processes are not necessarily just the most senior positions̶or̶ ̶well̶ ̶paid̶, and that the potential corruption risks in less senior roles also require assessment.

7.5 Information Security Management System

Council's information systems and networks are exposed to security threats, including fraud, from a wide range of internal and external sources. Council has adopted the Federal Government's "Essential 8" security controls framework to mitigate these risks. The top 4 mitigation strategies from this framework are now in

place with the remainder under development. These controls are supported by set of formal information security standards.

Council is also a member of the State Government's Cyber NSW community of practice. This agency provides guidance on trending cyber threats and performs regular scans and tests of Council's public facing IT systems.

~~Council's information systems and networks are exposed to security threats, including fraud, from a wide range of internal and external sources. Council will implement an information security management system (ISMS), which is a systematic and structured approach to managing information so that it remains secure. Council's ISMS implementation will be guided by ISO 27001 and include policies, processes, procedures, organisational structures and software and hardware functions. ISO 27001 does not mandate specific actions but includes suggestions for documentation, internal audits, continual improvement, and corrective and preventive action. Council is not seeking ISO 27001 certification at this time but may do so as its supporting processes and organisational structures mature.~~

7.6 Third Party Management Systems

Council maintains sound contracting principles in all of its procurement activities through the ethical behaviour and fair objectives within the Business Ethics ~~Policy~~Statement.

Members of staff involved in procurement are to behave with impartiality, fairness, independence, openness, integrity and professionalism in their discussions and negotiations with suppliers and their representatives.

Council will ensure third party due diligence and clear contractual obligations and accountabilities by conducting structured, risk-based due diligence before engaging contractors or third parties and ensuring contracts and service level agreements include clear accountabilities for managing the risk of fraud. This is in accordance with Council's Procurement Guidelines.

Council will ensure third parties are aware of Council's Business Ethics ~~Policy~~Statement, which details the following:

- The organisation's zero tolerance for fraud and corruption
- The reporting mechanisms established for reporting suspected fraud
- That Council encourages contractors and suppliers to provide information if they suspect fraud is occurring.

7.7 Staff Disclosures

7.7.1 Conflicts of Interest

All ~~of Council's~~ public officials ~~Directors, Managers and members of staff, volunteers and contractors of Council~~ are required to declare conflicts of interest in accordance with the Codes of Conduct.

7.7.2 Annual Returns

In accordance with the *Local Government Act 1993*, designated staff ~~will~~ must complete an annual return.

7.7.3 Secondary Employment

All members of staff are required to seek approval from the General Manager to undertake secondary employment. Records of members of staff undertaking secondary employment will be maintained by Corporate Services and will be reported to the Executive Team for regular review.

8. FRAUD AND CORRUPTION DETECTION

8.1 Internal Notification Systems

Council's Internal Reporting ~~P~~policy 2021 provides the parameters through which ~~Directors, Managers, members of staff, volunteers and contractors~~ ~~Council's~~ public officials are encouraged to report suspect behaviours, and ensure that those who do so can have their identity protected and are themselves protected from reprisal. This protection is legislated in the *Public Interest Disclosures Act ~~1994~~2022*.

8.2 External Notification Systems

~~Individuals wishing to give notice of fraudulent or corrupt behaviour to an external investigating authority need to do so in accordance with the Internal Reporting Policy.~~

People who become aware of perceived or actual fraudulent or corrupt behaviour are able to notify e~~E~~xternal investigating authorities, includ~~ing~~e:

Independent Commission Against Corruption (ICAC)

ICAC is responsible for investigating allegations and complaints of corrupt conduct involving or affecting public authorities or public officials and exposing instances of corrupt conduct in public authorities and public officials.

ICAC also has an advisory function and provides recommendations to prevent corruption in public authorities and actively educating public authorities, public officials and members of the public about corruption.

NSW Ombudsman

The NSW Ombudsman is an independent complaint handling body for public authorities including local councils. The NSW Ombudsman also investigates the administrative practices of a local council and the conduct of councillors and council employees with a view to ensuring council processes are fair and just. The Ombudsman also has oversight responsibility for the *Public Interest Disclosures Act 1994.*

Audit Office of NSW

The Audit Office is one of the investigating authorities defined by the *Public Interest Disclosures Act 1994* ~~(the PID Act)~~ for referral of matters by public officials. Reports about the serious and substantial waste of public money should be made to the Audit Office.

The Auditor-General, subject to the provisions of the *Public Finance and Audit Act 1983*, may conduct an inspection, examination or audit of the 'serious and substantial waste' of public money.

Office of Local Government (OLG)

The OLG is responsible for local government across NSW, and provides best practice advice to local councils in such areas as policy and legislation with an investigative focus on finance, governance, performance and community engagement. It is the key advisor to the NSW Government on Local Government matters. Suspected breaches about pecuniary interest provisions should be reported to the OLG.

8.3 Detection Systems

Council's Internal Audit Program ~~will be prepared~~ is prepared in partnership with Council's internal auditors, and ARIC (consistent with the ARIC's remit) to ensure that reviews provide assurance on the effectiveness of internal controls established by management, including those to prevent and detect fraud and corruption.

9. RESPONDING TO DETECTED FRAUD AND CORRUPTION INCIDENTS

9.1 Investigation

Council ~~recognises that it will not always be successful in its efforts to prevent fraud and it~~ will ~~therefore~~ assess, investigate or otherwise formally enquire into all instances of suspected fraudulent or corrupt conduct exposed as a result of receiving an allegation or detecting fraudulent or corrupt activities.

Depending upon the circumstances of the alleged fraud, an internal investigation may be undertaken in accordance with Council's Internal Investigations Procedure, or the matter referred to an external body such as NSW Police, ICAC or the Ombudsman.

9.2 Conduct and Disciplinary Action

Council expects all ~~Directors, Managers, members of staff, volunteers and contractors~~Council officials and public officials to act in an ethical manner in accordance with the standards of behaviours set out in the Code~~s~~ of Conduct.

~~Fraud and corruption will not be tolerated by Council, and those found to have engaged in such conduct will face disciplinary action.~~

9.3 Internal Control Review

For a fraudulent or corrupt act to be established, the evidence must satisfy the standard of proof.

Once a fraudulent or corrupt act has been identified, investigated and established, strategies and procedures will be implemented to ensure that the act will not be repeated. This may include:

- Referral to the NSW Police or other external body (as may be required);
- Disciplinary action and/or dismissal of Directors, Managers, members of staff, committee members, volunteers or contractors involved in fraudulent conduct;
- Review and alteration of operating procedures;
- Additional training for ~~Directors, Managers, members of staff, committee members, volunteers or contractors~~~~Council officials and~~ public officials;
- Making other Directors, Managers and members of staff aware of the situation in general terms in order to discourage similar conduct in the future; or
- Improvements in the ~~physical~~ security of assets.

9.4 Recovery Action

Council will initiate appropriate recovery action where there is established evidence of fraud or corruption and where the likely benefits of such recovery will exceed the funds and resources invested in the recovery action.

9.~~4~~5 Fraud and Corruption Register

Council will maintain a register which contains all reports of ~~suspected~~ incidents of fraud and corruption, action taken and outcomes. ~~This register will be publically available on Council's website and reported on as part of Council's Annual Report.~~

~~9.6 Insurance~~

~~Council will maintain an extensive Fidelity Guarantee Policy that insures the Council against the risk of loss arising from internal fraudulent conduct.~~

10. LEGISLATIVE AND STRATEGIC CONTEXT

The relevant legislation associated with this policy are:

- *Independent Commission against Corruption Act 1988*
- *Local Government Act 1993* and *General Regulation* ~~2005~~ *2021*
- *Public Interest Disclosures Act 1994*
- *Crimes Act 1900*

The management of fraud and corruption prevention across the organisation is linked to Council's objectives contained in its Community Strategic Plan, particularly community objective 1~~5~~: *'We have ~~community led~~effective decision making and community leadership that ~~which~~ is open and ~~inclusive'~~informed'*, supporting strategy ~~5.2~~1.1, *'~~Create a culture of trust with the community by being open, genuine and transparent~~Enhance trust and accountability through open and transparent leadership'*.

Compliance with this Policy will be periodically monitored and assessed by the Audit, Risk and Improvement Committee.

11. SUPPORTING DOCUMENTS

- Code~~s~~ of Conduct ~~(E2016/8002)~~
- Procedures for Administrating the Code of Conduct 2020 (E2~~013/125~~10020/69256)
- ~~Draft~~ Fraud and Corruption Control Policy ~~(E2018/71390)~~
- ~~Internal Reporting Policy 2015(E2015/5497)~~
- ~~Draft Internal Investigations Procedure (E2018/77574)~~

- Fraud and Corruption Register
- ~~Draft~~ Information Security ~~Management System~~Standards

12. APPENDICES

APPENDIX A – Program of Key Fraud and Corruption Control Activities

Action	Description	Responsibility	Timeframe
Review Fraud and Corruption Control Policy	Review the currency and effectiveness of the organisations Fraud and Corruption Control Policy	Council (elected body) to adopt following review by the Audit, Risk and Improvement Advisory Committee.	Every four years (or within 12 months of new Council being elected).
Review Fraud and Corruption Control Strategy	Review the currency and effectiveness of the organisations Fraud and Corruption Control Strategy.	Executive Team to adopt following review by the Audit, Risk and Improvement Advisory Committee.	Annually (in February).
Fraud and Corruption Risk Assessment	The General Manager will conduct a fraud and corruption risk assessment, as per the NSW Audit Office Fraud Control Improvement Kit 2015.	Strategic Risk and Improvement Coordinator	Annually (Commence risk assessment in February, to be reported to Audit, Risk and Improvement Committee in May).
Annual Report	Detail fraud and corruption control activities undertaken during the previous financial year and any relevant fraud or corruption prevention issues.	Legal Counsel	Annual
Internal reporting on Fraud and Corruption Controls	Fraud/Corrupt conduct prevented, detected and/or investigated is reported to Executive Team and Audit, Risk and Improvement Committee as required.	Strategic Risk and Improvement Coordinator	Quarterly (in February, May, August and November).
Declarations of Interest	Executive Team to receive quarterly updates on declarations of interest at Council.	Manager Corporate Services	On-going
Secondary Employment	Executive Team to receive quarterly updates on secondary employment at Council.	Manager Corporate Services	On-going

Fraud Register	Ensure continuous maintenance and publication of Council's fraud register.	Legal Counsel	On-going
Communication/Training	Ensure all staff is aware of the Fraud and Corruption Control Policy and Strategy and their obligations.	Legal Counsel	On-going (Emphasised during International Fraud Awareness Week annually in November)