



---

# PLAN

---

Fraud and Corruption Plan



MAPOON ABORIGINAL SHIRE COUNCIL  
1 Main Street Mapoon, Qld 4874

## **Fraud and Corruption Plan**

Council has adopted a Fraud and Corruption Policy. This plan will assist in the delivery of the policy by assisting in:

- Identifying the risk of fraud and corruption
- Ensuring adequate training is undertaken in relation to fraud and corruption including the employee code of conduct
- Management of the process of identifying and recording potential or actual fraud and corruption
- Identification of prevention, detection and response strategies

The words fraud and corruption have been identified by the Queensland Audit Office as follows:

### **Fraud (QAO):**

Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys and other property by employees 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

### **Corruption (QAO):**

Dishonest activity in which a director, executive, manager, employee 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.

## **Plan Structure**

This Fraud and Corruption Plan has been designed to support the areas of prevention, detection and response. These actions should be read in conjunction with the legislated requirement in relation to fraud and corruption. These include the following:

### **Agencies with an interest**

Department of Infrastructure, Local Government and Planning  
Queensland Audit Officer  
Queensland Police  
Crime and Corruption Commission

### **Related Policies and Legislation**

Crime and Corruption Act  
Local Government Act  
Local Government Regulation  
Public Interest Disclosure Act  
Public Sector Ethics Act

### Strategy 1 Prevention

Council has developed this strategy to ensure that it is proactive in managing fraud and corruption matter.

Item	Activity	Oversight / Approved By	Timeframe / Reviewed
Policy	Develop Fraud and Corruption Policy	CEO	Completed to be reviewed 2019
Identify Risk	Risk Register	CEO	Completed Annual review
Awareness	Employee and Contractor training	CEO	2016 Include in employee/contractor induction
Related policies and procedures	Update and continue awareness	Accountant	Completed 2 yearly
Disclosures	Related Party Disclosure	Accountant	Annual financial statements
Contracting	Include reference to fraud related in contracting documentation	CEO	2017 Review annually

### Strategy 2 Detection

Council staff's understanding of their obligations will assist in the identification of real or potential fraud and corruption. This strategy will assist in raising awareness whilst monitoring the situation.

Item	Activity	Oversight / Approved By	Timeframe / Reviewed
Awareness	Procurement Policy and Procedure	CEO	2016 Include in employee / contractor induction
Internal Audit	Internal Audit Plan should be based on risk including those identified as fraud and corruption issues	Accountant	Each plan review
Reporting	Undertake monthly sweep reports to identify transaction outside policy process	Accountant	Quarterly/Annually
Reporting Channels	Provide access for reporting of fraud	CEO	2016 Include in employee / contractor induction

### Strategy 3 Response

Item	Activity	Oversight/Approved By	Timeframe/Reviewed
Performance Management	Activity monitor performance against policy and implement performance management and/or disciplinary procedures	CEO, Managers and Supervisors	As required
Policies and Procedures	Monitor controls and system compliance and undertake reviews	CEO, Managers and Supervisors	At least annually
Risk Register	Add any additional risks that are identified through the process activity	CEO, Managers	As identified
Internal and External Audit Matters	Respond to matters of fraud and corruption raised in the internal and external audits	CEO, Accountant	As identified
Records and Reporting	Keep appropriate records of fraud and corruption and report to the police, QAO, CCC and Department as required	CEO, Managers	As identified

