

# **Fraud and Corruption Control Plan**

**2022 – 2024**



**New South Wales  
Crime Commission**

## 1. Purpose

The New South Wales Crime Commission (the NSWCC) is committed to preventing, detecting, investigating, and prosecuting any fraud and corruption-related conduct that relates to it.

The NSWCC is also committed to educating its employees about fraud indicators and corruption prevention activities.

This Fraud and Corruption Control Plan for 2022 – 2024 sets out how the NSWCC establishes and maintains appropriate systems of fraud and corruption risk management, and ensures that all reasonable measures have been put in place to prevent, detect and deal with fraud.

All NSWCC employees have a role to play in the NSWCC's fraud and corruption control arrangements, including:

- modelling ethical behaviours;
- identifying and reducing fraud and corruption risks;
- reporting suspected fraud and corruption; and
- taking part in fraud and corruption control activities.

## 2. NSWCC's Fraud and Corruption Control Policy Statement

The NSWCC's Fraud and Corruption Control Framework focusses on four components: **Risk Assessment, Detection, Investigation and Prevention & Education.**

As demonstrated by its Fraud and Corruption Control Framework, the NSWCC is strongly committed to establishing and maintaining:

- a strong ethical culture that is intolerant of fraud and corruption
- NSWCC employees' awareness of their responsibilities in behaving ethically, identifying fraud and corruption, and identifying and preventing fraud and corruption;
- an effective framework for managing fraud and corruption risks faced by the NSWCC;
- an independent internal audit function to review the design and effectiveness of the NSWCC's fraud and corruption control systems;
- a framework for receiving and dealing with internal and external reports of suspected fraud or corruption as part of its culture of accountability and integrity; and
- driving a culture of organisational reform to minimise areas of risk across the NSWCC as necessary.

The highest ethical standards are expected of all NSWCC personnel.

The NSWCC will not tolerate fraud or corruption. Immediate action will be taken whenever fraud or corruption is suspected or detected.

The NSWCC Code of Conduct lists integrity, service, accountability, professionalism and trust(worthiness) as core values for all NSWCC personnel. The NSWCC is committed to delivering on its legislated obligations whilst maintaining high standards and ethical behavior.

All NSWCC employees are required to comply with this Fraud and Corruption Control Plan.

### 3. Definitions

#### Corruption

The full definition of ‘corruption’ is set out in sections 7, 8 and 9 of the *Independent Commission Against Corruption Act 1988* (the ICAC Act) (annexed at **Annexure ‘A’**).

*Australian Standard 8001-2008 on Fraud and Corruption Control* has a more succinct definition, which captures the essence of the ICAC Act definition:

***“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 or 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 standard can also involve corrupt conduct by the***

***entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity either directly or indirectly”.***

Whilst it can take many forms, corrupt conduct is illustrated by some of the following examples:

- a public official improperly uses, or tries to improperly use, the knowledge, power or resources of their position for personal gain or the gain of others;
- a public official dishonestly exercises his or her official functions, or improperly exercises his or her official function in a partial manner, breaches public trust or misuses information or material acquired during the course of his or her official functions; and/or
- a member of the public influences or tries to influence a public official to use his or her position in a way that effects the probity of the public official’s exercises of functions.

#### Fraud

*Australian Standard 8001-2008 on Fraud and Corruption Control* defines fraud as follows:

***“Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other***

*property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity”.*

Fraud can be committed either by NSWCC employees (internal fraud) or by persons external to the NSWCC (external fraud).

Examples of conduct that may constitute fraud include:

- theft;
- accounting fraud (including, for example, false invoices and misappropriation of funds);
- providing false and/or misleading information to the NSWCC or failing to provide it where there is an obligation to do so, pursuant to a requirement under the *Crime Commission Act 2012* (NSW) (the CC Act) and the *Crime Commission Regulation 2012* (NSW) (the Regulation);
- wrongfully using information that was obtained whilst working at the NSWCC, or is NSWCC’s intellectual property;
- misuse of corporate credit cards and/or NSWCC assets, equipment or facilities; and
- unrecorded leaves of absence from the workplace.

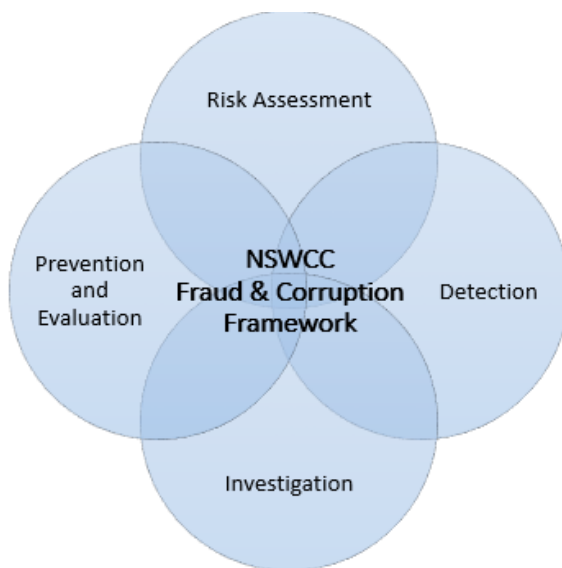
#### 4. Roles and Responsibilities

- **The Commissioner:** is responsible for taking all reasonable measures to prevent, detect and deal with fraud and corruption relating to the NSWCC;
- **Supervisors/Managers:** are expected to understand the risks of fraud and corruption faced by the NSWCC, adopt a risk-based approach in their management, lead by example in their workplace behavior, and create and sustain an ethical culture;
- **All NSWCC employees:** are responsible for conducting and performing their duties in accordance with the NSWCC Code of Conduct; complying with the NSWCC’s internal control systems, including all applicable policies and procedures; and reporting suspected cases of fraud and corruption;
- **The NSWCC’s Chief Audit, Risk & People Officer** is also the NSWCC’s Chief Risk Officer and Chief Audit Executive. This position’s responsibilities include promoting and designing the NSWCC’s risk management framework and managing its Internal Audit function.
- **The Corporate & Enterprise Services Division:** is the primary point of contact for advice on the NSWCC’s policies and procedures; and

- **The Audit and Risk Committee:** oversees this Plan and provides independent and impartial assurance to the NSWCC on fraud and corruption control, and risk strategies. The Audit and Risk Committee is comprised of independent members and meets on a quarterly basis in order to discharge its obligations under its Charter.

## 5. Fraud and Corruption Control Framework

The NSWCC's Fraud and Corruption Control Framework comprises the following four components:



The NSWCC employs the following strategies in fraud prevention, detection and investigation:

- Risk-based preventative and detective controls (**Risk Assessment**);
- Policies, systems and processes to respond to, investigate, and report suspected fraud and corruption (**detection and investigation**);
- Employee awareness and other education measures (**prevention**);
- Robust third-party management systems (**prevention**); and
- Regular review of the fraud and corruption control framework and reporting (**evaluation**).

### Risk-based preventative and detective internal controls

#### Internal Audit function

While management always retains responsibility for internal controls, the NSWCC's Internal Audit function provides some important assurance in relation to those controls by independently assessing the effectiveness of control design and operation. Internal Auditors have a professional obligation to design their work with fraud risks in mind, but audits may not detect all fraud present due to the inherent limitations of internal control and the sampling basis on which audit tests are conducted.

Internal audits can encompass a wide range of topics, including: financial, compliance, performance, business

improvements, information systems and access protocols, and general NSWCC practices, in order to identify and target potential issues and recommend improvements.

The annual Internal Audit Plan is risk-based and developed by the Chief Audit Executive with input from the Executive Team, including the Commissioner. It is then reviewed and endorsed by the NSWCC's Audit and Risk Committee before final approval by the Commissioner.

Reports resulting from internal audits are provided to the responsible executives for implementation of the management actions agreed in response to the audit recommendations for improving internal controls. The audit is also circulated to the NSWCC's Executive Team and the NSWCC's Audit and Risk Committee. The Audit and Risk Committee independently monitors the implementation of these audit recommendations.

### Risk Management Framework

The NSWCC's Risk Management Policy provides guidance on the identification, analysis and assessment of risks. The NSWCC captures risk information in a Risk Register that is made available to all NSWCC personnel and is overseen by the NSWCC's Executive Team. The Audit and Risk Committee also plays a role in the oversight of Risk Management

through its review and endorsement of risk-related strategies and plans.

As a law enforcement agency, the NSWCC places a high priority on minimising fraud and corruption risks affecting it. In recognition of this, the Enterprise Risk Register has a detailed sub-register of fraud and corruption risks pitched at a very granular level in order to provide line managers with a detailed understanding of the risks that they manage and the controls expected to be enforced in order to minimize those risks.

### Record-keeping and accountability

The NSWCC recognises that good record-keeping management systems are essential to support financial and operational management and accountability.

The NSWCC has an electronic document and record management system, which is the key repository for NSWCC's official records. The system limits the accessibility of records to those with the need and the security clearance to access them. The system has a detailed audit trail that records when and by whom records have been accessed, opened and modified.

The NSWCC's Information Management Team have produced comprehensive record-keeping policies and procedures

with which all employees are required to comply.

In the course of their work, NSWCC personnel may also have access to a range of government and commercial databases. The access and use of such data may be the subject of internal audits in order to confirm that the data was accessed for a legitimate operational purpose and that privacy protections are observed.

#### Internal Reporting Policy and Procedures–Public Interest Disclosures

The NSWCC recognises that employees who are prepared to speak up about suspected illegal activity, alleged misconduct or maladministration are often the most important and accurate sources of information to identify and proactively address problems within the agency.

NSWCC employees are therefore encouraged to report or disclose information that shows or may show fraudulent or corrupt conduct, maladministration, serious and substantial waste or government information public access/privacy breaches by making a Public Interest Disclosure (PID) in accordance with the NSWCC's Internal Reporting Policy.

The Internal Reporting Policy is not intended to replace existing processes

for dealing with workplace grievances and misconduct, such as suspected breaches of the NSWCC Code of Conduct and bullying and harassment issues, but instead, supplements them. The NSWCC's Internal Reporting Policy details the following:

- the encouragement and facilitation of NSWCC employees making disclosures about wrongdoing, without any fear of reprisals;
- confirmation that NSWCC employees who make such a disclosure have, in certain circumstances, legal protection from any reprisals to them that result from the disclosure;
- the investigation, referral and escalation procedures adopted by the NSWCC for dealing with a disclosure; and
- who is a designated 'authorised officer' at the NSWCC and can therefore receive a PID.

Even where an employee, after discussion with an authorised officer, decides not to make a PID they should be aided in considering whether there is some other action that can be taken to raise relevant issues that are of concern to the NSWCC. Employees are made aware of other avenues for advice and potential action regarding such matters, including, for example, triggering a HR complaint or raising awareness of NSWCC Code of

Conduct breaches. The NSWCC ensures that all employees are adequately supported if taking any action under any alternative avenues.

### Complaints Handling Systems

Although the NSWCC retains overall responsibility for the investigation of complaints made in relation to the NSWCC about the NSWCC itself and/or its employees, the Law Enforcement Conduct Commission (the LECC) (an independent investigative commission which has oversight of the NSW Police Force and the NSWCC) can investigate complaints about, or oversight the NSWCC's investigation into, suspected serious misconduct or serious maladministration involving the NSWCC.

NSWCC employees who receive a complaint from an internal or external source, or become aware of any potential issues or matters that may amount to a complaint, are required to refer that information to the NSWCC's Complaints Manager to be dealt with in accordance with the NSWCC's Complaints Handling Policy and Procedure.

### External Oversight

In accordance with statutory requirements, the Law Enforcement Conduct Commission (the LECC) undertakes a thorough audit of the

NSWCC's complaints-handling systems and procedures at least once per year, and the NSWCC provides regular reports to the LECC in relation to any complaints and internal investigations.

The Audit Office of NSW provides assurance that the NSWCC's financial statements give a correct view of the NSWCC's financial position and performance at a certain date, and have been prepared in accordance with the relevant public finance legislation. Their annual external audit may also assist by identifying fraud risk exposures or detecting fraud.

As required under legislation, the NSWCC also collects and reports, on a six-monthly basis, to the NSW Ombudsman with respect to any PIDs that are received, and annually to the Information and Privacy Commission in relation to access applications and/or privacy issues.

### Monitoring and surveillance

The NSWCC conducts workplace surveillance, including camera surveillance, email surveillance and computer usage surveillance, for the general security of the NSWCC and its information, property and employees.

Any workplace surveillance is undertaken in accordance with the NSWCC's Workplace Surveillance Policy and Procedure.



## Internal Policies, Systems and Processes

### Vetting of employees

The NSWCC undertakes extensive vetting of potential employees to determine whether a person poses a risk to the NSWCC, its employees, information or property, and to ensure that all employees obtain and maintain security clearances at the level appropriate for their positions. NSWCC employees are responsible for notifying the NSWCC of any upcoming travel as well as significant changes in financial and personal circumstances.

In addition to the usual privacy and confidentiality restrictions imposed on employees governing the disclosure of information, section 80 of the CC Act provides that NSWCC employees (both current and former) must not, directly or indirectly, except for the purposes of the CC Act or in connection with his or her functions under the CC Act; make a record of any information or divulge or communicate to any person any information which was acquired because of, or in the course of, exercising his or her functions under the Act. The maximum penalty for this offence is 50 penalty units or imprisonment for 12 months, or both.

The NSWCC refers potential contraventions of section 80 of the CC

Act for prosecution, as and where deemed appropriate.

### Conflict of Interest

A conflict of interest exists when a reasonable person might perceive that a public official's personal interest(s) could be favoured over their public duties.

The NSWCC's Conflict of Interest Policy and Procedure is available on the NSWCC's website and provides a framework for managing and dealing with conflicts of interest. The policy notes that NSWCC employees must take reasonable steps to avoid any conflicts of interest.

Further, under clause 8 of the Regulation, it is a statutory requirement for a NSWCC officer to notify the NSWCC of a conflict of interest once that NSWCC officer becomes aware of the conflict.

NSWCC employees are regularly reminded to update their details and assess whether there are circumstances which should be declared in accordance with the NSWCC's policies.

### Personal Security and potential risks

If personal details of NSWCC employees are obtained by criminal parties, this poses numerous potential risks to the personal safety of those employees, and the integrity of the NSWCC and its operations. These personal details could

be used to corruptly influence an investigation and/or disrupt the general operations of the NSWCC.

To mitigate these risks to the extent possible, NSWCC employees are required to do the following:

- comply with the NSWCC's Staff Security Policy and Safety Guide and Personal Use of Social Media Policy;
- remove any references to their employment as being at the NSWCC on social media profiles;
- be aware that all information posted online (publicly and privately) is in the public domain and could be used to undermine the employee and/or the NSWCC itself; and
- undertake annual Information Security and Awareness training, and other fraud and corruption training as deemed relevant and necessary.

The NSWCC also undertakes ad-hoc audits of NSWCC employees' personal social media use to ensure that is in line with current policies and procedures.

## **Employee awareness and education**

### Ongoing awareness and education

The NSWCC conducts various activities to raise awareness among its employees in relation to fraud and corruption risks and controls, in the following ways:

- ensuring that NSWCC employees receive regular fraud awareness training appropriate to their level of responsibility;
- requiring all NSWCC employees undertake annual training in relation to the NSWCC's Code of Conduct (and obtaining an annual declaration of having done so from each employer) via the NSWCC's online Learning Management System;
- at induction, requiring all new employees to familiarise themselves with the NSWCC's Fraud and Corruption Control Plan and related policies and procedures, and publicising updates and revisions to such documents via the NSWCC's intranet;
- reminding employees at regular intervals throughout the year to update their personal information and/or assess whether any conflicts of interests should be declared to the NSWCC;
- requiring employees to declare any offers of gifts, benefits and/or hospitality received in accordance with the NSWCC's Gifts, Benefits and Hospitality Policy; and

- encouraging employees to report any suspected incidents of fraud or corruption, through the continued highlighting of the NSWCC's Internal Reporting Policy and Procedure, complaint mechanisms, and privacy breach procedures.

The NSWCC utilises its intranet, physical and electronic noticeboards, and its online Learning Management System to continuously promote a culture of trust, accountability and transparency by:

- keeping employees engaged and informed with respect to fraud and corruption related information;
- publishing relevant policy and procedure documents;
- conducting training on relevant fraud and corruption topics; and
- making available any relevant security and/or safety alerts.

The NSWCC's Chief Audit, Risk & People Officer also has a key role to play in fraud awareness training and reporting activities (refer to **Roles and Responsibilities**) in relation to the Executive Team.

### **Third party management systems**

#### Procurement policy and procedure

The NSWCC has established a framework for procurement activities, which is

consistent with relevant legislation. The framework ensures that all procurement activities undertaken by the NSWCC are conducted in accordance with government requirements, are conducted with minimal perceived or actual risk and achieve the best value for money for the NSWCC. The framework details the relevant levels of approval required for all procurement activities undertaken by the NSWCC.

In addition to this, the NSWCC conducts detailed vetting of any suppliers, vendors and/or contractors, and the NSWCC will consider any ongoing commercial relationships with any third parties if there are any potential and/or heightened fraud and corruptions risks identified.

The NSWCC provides a 'Statement of Business Ethics' to any potential suppliers and/or vendors to outline the standards of conduct that are expected of any suppliers and/or third party vendors. This statement is also annexed to any contractual agreements that are entered into.

All of the NSWCC's contractual agreements with third parties contain standard provisions requiring relevant parties to notify the NSWCC in the event of any indication or suspicion of corrupt or fraudulent conduct involving the NSWCC and/or any NSWCC employee.

## 5. Review of the Fraud and Corruption Control Framework and Performance Reporting

The table at **Annexure 'B'** outlines the range of ongoing preventative strategies and control measures carried out by the NSWCC to manage its fraud and corruption risks.

Regular performance reporting is an important part of effective governance and assurance in relation to fraud and corruption risks. The following additional internal and external reporting in relation to ongoing risks identified across the NSWCC occurs:

- ongoing active risk monitoring reports to the NSWCC Executive Team;
- quarterly risk activity reports to the NSWCC Audit and Risk Committee;

- annual assessment of fraud risk to the Audit Office of NSW in relation to its annual financial audit;
- six monthly reporting to the NSW Ombudsman with respect to Public Interest Disclosures; and
- as required reporting to the LECC with respect to complaints of misconduct or maladministration.

### **Legislative and Policy Requirements**

This plan addresses the requirements of the *NSW Treasury Circular TC18-02 NSW Fraud and Corruption Control Policy* and adopts the best practice principles set out under the *Australian Standard 8001-2008 on Fraud and Corruption Control*.

## **Annexure “A”: Extracts from the ICAC Act**

### **7 Corrupt conduct**

- (1) For the purposes of this Act, corrupt conduct is any conduct which falls within the description of corrupt conduct in section 8, but which is not excluded by section 9.
- (2) Conduct comprising a conspiracy or attempt to commit or engage in conduct that would be corrupt conduct under section 8 shall itself be regarded as corrupt conduct under section 8.
- (3) Conduct comprising such a conspiracy or attempt is not excluded by section 9 if, had the conspiracy or attempt been brought to fruition in further conduct, the further conduct could constitute or involve an offence or grounds referred to in that section.

### **8 General nature of corrupt conduct**

- (1) Corrupt conduct is—
  - (a) any conduct of any person (whether or not a public official) that adversely affects, or that could adversely affect, either directly or indirectly, the honest or impartial exercise of official functions by any public official, any group or body of public officials or any public authority, or
  - (b) any conduct of a public official that constitutes or involves the dishonest or partial exercise of any of his or her official functions, or
  - (c) any conduct of a public official or former public official that constitutes or involves a breach of public trust, or
  - (d) any conduct of a public official or former public official that involves the misuse of information or material that he or she has acquired in the course of his or her official functions, whether or not for his or her benefit or for the benefit of any other person.
- (2) Corrupt conduct is also any conduct of any person (whether or not a public official) that adversely affects, or that could adversely affect, either directly or indirectly, the exercise of official functions by any public official, any group or body of public officials or any public authority and which could involve any of the following matters—
  - (a) official misconduct (including breach of trust, fraud in office, nonfeasance, misfeasance, malfeasance, oppression, extortion or imposition),
  - (b) bribery,
  - (c) blackmail,
  - (d) obtaining or offering secret commissions,
  - (e) fraud,
  - (f) theft,
  - (g) perverting the course of justice,
  - (h) embezzlement,
  - (i) election bribery,
  - (j) election funding offences,
  - (k) election fraud,
  - (l) treating,

- (m) tax evasion,
  - (n) revenue evasion,
  - (o) currency violations,
  - (p) illegal drug dealings,
  - (q) illegal gambling,
  - (r) obtaining financial benefit by vice engaged in by others,
  - (s) bankruptcy and company violations,
  - (t) harbouring criminals,
  - (u) forgery,
  - (v) treason or other offences against the Sovereign,
  - (w) homicide or violence,
  - (x) matters of the same or a similar nature to any listed above,
  - (y) any conspiracy or attempt in relation to any of the above.
- (2A) Corrupt conduct is also any conduct of any person (whether or not a public official) that impairs, or that could impair, public confidence in public administration and which could involve any of the following matters –
- (a) collusive tendering,
  - (b) fraud in relation to applications for licences, permits or other authorities under legislation designed to protect health and safety or the environment or designed to facilitate the management and commercial exploitation of resources,
  - (c) dishonestly obtaining or assisting in obtaining, or dishonestly benefiting from, the payment or application of public funds for private advantage or the disposition of public assets for private advantage,
  - (d) defrauding the public revenue,
  - (e) fraudulently obtaining or retaining employment or appointment as a public official.
- (3) Conduct may amount to corrupt conduct under subsection (1), (2) or (2A) even though it occurred before the commencement of that subsection, and it does not matter that some or all of the effects or other ingredients necessary to establish such corrupt conduct occurred before that commencement and that any person or persons involved are no longer public officials.
- (4) Conduct committed by or in relation to a person who was not or is not a public official may amount to corrupt conduct under this section with respect to the exercise of his or her official functions after becoming a public official. This subsection extends to a person seeking to become a public official even if the person fails to become a public official.
- (5) Conduct may amount to corrupt conduct under this section even though it occurred outside the State or outside Australia, and matters listed in subsection (2) or (2A) refer to –
- (a) matters arising in the State or matters arising under the law of the State, or
  - (b) matters arising outside the State or outside Australia or matters arising under the law of the Commonwealth or under any other law.
- (6) The specific mention of a kind of conduct in a provision of this section shall not be regarded as limiting or expanding the scope of any other provision of this section.

## 9 Limitation on nature of corrupt conduct

- (1) Despite section 8, conduct does not amount to corrupt conduct unless it could constitute or involve –
  - (a) a criminal offence, or
  - (b) a disciplinary offence, or
  - (c) reasonable grounds for dismissing, dispensing with the services of or otherwise terminating the services of a public official, or
  - (d) in the case of conduct of a Minister of the Crown or a member of a House of Parliament – a substantial breach of an applicable code of conduct.
- (2) It does not matter that proceedings or action for such an offence can no longer be brought or continued, or that action for such dismissal, dispensing or other termination can no longer be taken.
- (3) For the purposes of this section –
  - applicable code of conduct** means, in relation to –
    - (a) a Minister of the Crown – a ministerial code of conduct prescribed or adopted for the purposes of this section by the regulations, or
    - (b) a member of the Legislative Council or of the Legislative Assembly (including a Minister of the Crown) – a code of conduct adopted for the purposes of this section by resolution of the House concerned.
  - criminal offence** means a criminal offence under the law of the State or under any other law relevant to the conduct in question.
  - disciplinary offence** includes any misconduct, irregularity, neglect of duty, breach of discipline or other matter that constitutes or may constitute grounds for disciplinary action under any law.
- (4) Subject to subsection (5), conduct of a Minister of the Crown or a member of a House of Parliament which falls within the description of corrupt conduct in section 8 is not excluded by this section if it is conduct that would cause a reasonable person to believe that it would bring the integrity of the office concerned or of Parliament into serious disrepute.
- (5) Without otherwise limiting the matters that it can under section 74A (1) include in a report under section 74, the Commission is not authorised to include a finding or opinion that a specified person has, by engaging in conduct of a kind referred to in subsection (4), engaged in corrupt conduct, unless the Commission is satisfied that the conduct constitutes a breach of a law (apart from this Act) and the Commission identifies that law in the report.
- (6) A reference to a disciplinary offence in this section and sections 74A and 74B includes a reference to a substantial breach of an applicable requirement of a code of conduct required to be complied with under section 440 (5) of the *Local Government Act 1993*, but does not include a reference to any other breach of such a requirement.

## Annexure “B”: Fraud and Corruption Plan – Strategies and Measures

Fraud & Corruption Control Plan Framework Activity	Strategies	Measures	Responsibility	Timing
Risk Assessment	Plan and Conduct Risk Assessments	Conduct fraud and corruption risk assessments (NSWCC Risk Management Policy)	Chief Audit, Risk & People Officer (facilitator) All Division Heads within the NSWCC	Ongoing Annually
	Attestation of NSWCC’s risk management compliance	Furnish to NSW Treasury by 30 September each year and publish in the NSWCC’s Annual Report to Parliament an annual attestation statement regarding the NSWCC’s compliance with the requirements of the <i>Internal audit and risk management policy for the NSW Public Sector</i> . (NSW Treasury Policy & Guidelines Paper TPP 20-08)	Chief Audit, Risk & People Officer Commissioner	Annually
	Ongoing monitoring by the Audit and Risk Committee	<p>The Audit and Risk Committee provided with the following at each quarterly meeting (as relevant):</p> <ul style="list-style-type: none"> <li>the monthly <i>Active Risk Monitoring</i> report, including details of all additional risk treatments implemented since previous meetings;</li> <li>the most recent <i>Quarterly Risk Pulse</i> report; and details of any new or changed risks identified during the quarter</li> </ul> (NSWCC Risk Management Policy)	Chief Audit, Risk & People Officer	Quarterly
		At least once a year, the Audit and Risk Committee is provided with an annual report on the status of risk management within the NSWCC (after it has been presented to the Executive	Chief Audit, Risk & People Officer	Annually



Fraud & Corruption Control Plan Framework Activity	Strategies	Measures	Responsibility	Timing
		Team) and a complete copy of the Enterprise Risk Register. (NSWCC Risk Management Policy)		
Investigation	Report to relevant agency	NSWCC to report instances of suspected fraud and/or corruption to the appropriate law enforcement agency such as the state police for investigation, and notify the relevant regulatory body as required (LECC and/or ICAC) (LECC Act & NSWCC Complaint Handling Policy)	All Employees	As necessary
		All NSWCC employees are encouraged to report any fraudulent corrupt conduct without any fear of negative repercussions. (PID Act & NSWCC Internal Reporting Policy)	Managers and supervisors	Ongoing
	Staff Responsibility	All NSWCC employees have a responsibility to fully assist with any fraud or corruption investigation (NSWCC Misconduct and unsatisfactory performance policy and procedure)	All employees	As necessary
	A zero tolerance approach	The NSWCC to take all available action to deal with any allegations of fraudulent and/or corrupt conduct, including referral for prosecution where deemed appropriate. (NSWCC Complaints handling policy)	All employees	As necessary

Fraud & Corruption Control Plan Framework Activity	Strategies	Measures	Responsibility	Timing
Prevention	Communication to all employees of their responsibilities with regard to prevention, detection and reporting	Update fraud awareness induction program on LMS as appropriate. (NSWCC Fraud & Corruption Control Plan)	People & Culture Manager	Ongoing
		Ensure the mandatory fraud awareness training is completed by all new starters and ongoing employees in a two year cycle (NSWCC Fraud & Corruption Control Plan)	Corporate & Enterprise Services Division	Ongoing
		Ensure fraud control and prevention updates are promoted on NSWCC intranet and any changes to fraud control advised to employees (NSWCC Fraud & Corruption Control Plan)	Corporate & Enterprise Services Division	Ongoing
	Publicly available information on the NSWCC's attitude and approach to fraud control	Maintenance of the NSWCC intranet to include relevant information about where complaints and reports about corruption and/or fraud can be made (NSWCC Complaints Handling Policy)	Corporate & Enterprise Services Division	Ongoing
		Ensure the Fraud Control Plan is kept up to date and is placed on the external website and intranet (NSWCC Fraud & Corruption Control Plan)	Corporate & Enterprise Services Division	Ongoing
	Regular review of Procurement	Undertake the scheduled review of the NSWCC's Procurement Policy and Procedures in accordance with the timeframes set out in the policy	Corporate & Enterprise Services Division	Ongoing

Fraud & Corruption Control Plan Framework Activity	Strategies	Measures	Responsibility	Timing
	processes and procedures	(NSWCC Procurement Policy and Procedures)		
Evaluation and Reporting	Maintain Fraud and Corruption Control Plan	<p>Formal update of the Fraud and Corruption Control Plan every two years and when there are significant functional changes.</p> <p>Audit and Risk Committee to have involvement in relation to reviewing and approving any amended drafts. (NSWCC Fraud and Corruption Control Plan)</p>	Chief Audit, Risk & People Officer	Ongoing
	Review of systems and procedures (cyclical)	<p>Fraud and corruption risks are to be considered and evaluated during routine internal audits of NSWCC systems. (NSWCC Internal Audit Manual)</p>	Chief Audit, Risk & People Officer	Ongoing
	Review of systems and procedures (post fraud)	<p>If a fraud is detected, the control system involved will be independently reviewed to identify improvements. (NSWCC Fraud and Corruption Control Plan)</p>	Chief Audit, Risk & People Officer	As necessary
		<p>Formal reporting to the Audit and Risk Committee (NSWCC Fraud and Corruption Control Plan)</p>	Chief Audit, Risk & People Officer	As necessary

## Version Control

Version	Effective date	Update comments	Author
1.0	16 June 2014	Initial version	NSW Crime Commission
2.0	13 December 2016	Updated version	NSW Crime Commission
3.0	8 May 2020	Substantially redrafted to address the requirements of the <i>NSW Treasury Circular TC18-02 NSW Fraud and Corruption Control Policy</i>	NSW Crime Commission
4.0	7 June 2022	Updated to reflect role title changes and references to TPP 20-08	NSW Crime Commission

## Publication Information

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Supersedes	3.0
Related documents	NSWCC Code of Conduct, Misconduct and Unsatisfactory Performance Policy, Risk Management Policy, Internal Reporting Policy, Complaints Handling Policy and Procedures, Statement of Business Ethics, Gifts Benefits and Hospitality Policy and NSWCC Strategic Plan.