



FRAUD & CORRUPTION PREVENTION PLAN

MAY 2024



Shire of
Bridgetown-Greenbushes
... simply beautiful

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EXECUTIVE SUMMARY

The Shire of Bridgetown-Greenbushes is committed to the prevention, deterrence, monitoring and investigation of all forms of fraud and corruption. Fraud and corruption are damaging to the organisation through financial loss, loss of public confidence (either perceived or real), reputational damage and adverse publicity.

Council's the custodian of significant public funds and assets therefore it is important that the community has assurance that these are adequately protected from fraud and corruption.

Fraud and corruption prevention forms part of the Shire's risk management framework. The Shire actively seeks to identify and limit the risk by reducing the potential opportunity (risk likelihood) for fraud and corruption to occur.

This Fraud and Corruption Prevention Plan (the Plan) is to clearly document the organisation's approach to the prevention of fraud and corruption at both strategic and operational levels and is to be read in conjunction with the Shire's Fraud Corruption Policy, Risk Management Policy and relevant legislation.



Adapted from Office of Auditor General for Western Australia, Report 5: 2019-20, *Fraud Prevention in Local Government*

1 BACKGROUND

1.1 PURPOSE

The Shire of Bridgetown-Greenbushes (the Shire) is committed to strategies, policies and practices that prevent, deter and detect fraudulent and corrupt behaviour in the performance of Shire activities.

The Western Australian Auditor-General has recommended all councils adopt specific fraud control policies that address the risk of fraud and corrupt conduct.

The Executive Management Team (EMT) monitors, reports and guides the implementation of the policy and this Plan. The EMT also provides reports on its activity to Council's Audit Committee.

1.2 COMMUNICATION

The contents of this Plan are communicated across the organisation through regular and consistent communications with councillors, managers and employees, in addition to a spectrum of People and Culture policies and procedures (e.g. Bullying, Harassment and Diversity Policy, Underperformance & Misconduct Policy, Employee Code of Conduct Policy etc.).

1.3 ZERO TOLERANCE TO FRAUD AND CORRUPTION

The Shire has zero tolerance for corrupt conduct or fraudulent activities. The Shire is committed to preventing, deterring and detecting fraudulent and corrupt behaviour in the performance of Shire activities. Councillors and employees must not engage in practices that may constitute fraud or corruption.

The Shire has developed a structured framework and approach to the implementation and review of fraud and corruption prevention, detection, monitoring and reporting.

This Plan is based on the Australian Standard for *Fraud and corruption control (AS 8001:2021)* and has been endorsed by the council and EMT.

The desired outcome of this commitment is the elimination of fraud and corruption throughout Shire operations both internally and externally. The Shire may prosecute people identified as committing fraud or undertaking corrupt behaviour. Councillors and employees may also face disciplinary action under their respective Code of Conduct, and restitution of money or property lost through fraudulent activity will be pursued through legislative means.

The council or CEO may be legally compelled to report fraudulent and/or corrupt activities to external agencies or may choose to do this at their own discretion. These agencies include but are not limited to –

- a. WA Police
- b. Crime and Corruption Commission
- c. Public Sector Commission
- d. Local Government Standards Panel.

1.4 DEFINITIONS

Fraud is defined by Australian Standard for *Fraud and corruption control (AS 8001:2021)* as –

Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of monies 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.

Fraud can take many forms including –

- a. The misappropriation of assets;
- b. The manipulation of financial reporting (either internal or external to the organisation); and/or
- c. Corruption involving abuse of position for personal gain.

Corruption is defined by Australian Standard for *Fraud and corruption control (AS 8001:2021)* as –

Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interests of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.

Corrupt conduct tends to show a deliberate intent for an improper purpose and motivation and may involve misconduct such as: the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty. Some examples of corrupt or criminal conduct which could be serious misconduct include–

- a. Abuse of public office;
- b. Blackmail;
- c. Bribery, including bribery in relation to an election;
- d. Deliberately releasing confidential information;
- e. Extortion;
- f. Obtaining or offering a secret commission;
- g. Fraud or stealing;
- h. Forgery;
- i. Perverting the course of justice;
- j. An offence relating to an electoral donation; and/or
- k. Falsification of records.

1.5 COUNCIL OBJECTIVE

The objective of this Plan is to outline the Shire’s approach to fraud and corruption prevention, deterrence and detection. Council is committed to meeting its legislative obligations under the *Local Government Act 1995* including by ensuring that resources are maintained in a responsible and accountable manner.

Council’s commitment to fraud control will be met by ensuring an environment in which fraudulent or corrupt conduct is discouraged, and conflicts of interest are avoided.

1.6 SCOPE

This Plan applies to all councillors, employees, contractors and volunteers.

Councillors are also obliged to maintain standards as mandated by the *Local Government Act 1995*. Relevant training on legislative obligations is to be provided at the councillor and employee induction session.

This Plan is compliant with:

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996, Regulation 5*
- *Public Interest Disclosure Act 2003*
- Western Australian Auditor General's Report. June 2022.
- Office of Auditor General for Western Australia–
 - Report 20: Fraud Risk Management (June 2022)
 - Report 24: Verifying Employee Identity and Credentials (2018-2019)
 - Report 5: Fraud Prevention in Local Government (2019-2020)
- Australian Standard for Fraud and corruption control (AS 8001:2021)
- Shire of Bridgetown-Greenbushes Delegations Register
- Shire of Bridgetown-Greenbushes Strategies, Plans and Policies

2 CONTEXT

2.1 CORPORATE FRAMEWORK

This Plan is informed by the Shire of Bridgetown-Greenbushes Strategic Community Plan 2023-2033 and the Corporate Business Plan 2022-2026, both of which directly inform our budgets, strategies, policies and actions.

2.2 LEGISLATIVE FRAMEWORK

Local Government Act 1995

Requires the local government to develop and maintain adequate internal control systems, and to establish codes of conduct and an Audit Advisory Committee. Regulations are also applicable.

Public Interest Disclosure Act 2003

Requires the local government to establish written procedures for handling of any protected disclosures.

Local Government (Financial Management) Regulations 1996, Regulation 5

1. Efficient systems and procedures are to be established by the CEO of a local government –
 - a. for the proper collection of all money owing to the local government; and
 - b. for the safe custody and security of all money collected or held by the local government; and
 - c. for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - d. to ensure proper accounting for municipal or trust –
 - i. revenue received or receivable; and
 - ii. expenses paid or payable; and
 - iii. assets and liabilities; and
 - e. to ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - f. for the maintenance of payroll, stock control and costing records; and

- g. to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.
2. The CEO is to –
 - a. ensure that the resources of the local government are effectively and efficiently managed; and
 - b. assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
 - c. undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Local Government (Audit) Regulations 1996 Regulation 17 (1):

1. The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –
 - a. risk management; and
 - b. internal control; and
 - c. legislative compliance.
2. The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 3 calendar years.
3. The CEO is to report to the audit committee the results of that review.”

This Plan operates within an existing legislative and strategic framework. The diagram below shows the interdependency of a good plan with complimentary programs and processes.



2.3 AUSTRALIAN STANDARDS

The Australian Standard for *Fraud and corruption control (AS 8001:2021)* provides important and relevant guidance.

2.4 ROLES AND RESPONSIBILITIES

Council

Council is responsible for ensuring the development and adoption of the Fraud and Corruption Prevention Policy and the Fraud and Corruption Prevention Plan.

Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include -

- a. Reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- b. Overseeing development and implementation of the Fraud and Corruption Prevention Plan, and to provide assurance that the Shire has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- c. Providing leadership in preventing fraud and corruption.

Chief Executive Officer

The CEO applies the Shire's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the Shire.

The CEO, under the *Corruption, Crime and Misconduct Act 2003*, must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected.

The CEO is responsible for –

- a. Coordinating the fraud and corruption risk assessment process;
- b. Developing and maintaining this Fraud and Corruption Prevention Plan, in consultation with key stakeholders;
- c. Communicating the existence and importance of the Fraud and Corruption Prevention Plan;
- d. Delivering and/or coordinating fraud and corruption training; and
- e. Managing the grievance and discipline process.

Executive Management Team

The Executive Leadership Team (EMT) is responsible for implementing the Fraud and Corruption Prevention Plan. In particular, the EMT must –

- a. Provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- b. Identify high fraud risk areas;
- c. Participate in fraud and corruption risk assessment reviews;
- d. Monitor the continued operation of controls;
- e. Report suspected fraud and corruption promptly, maintaining confidentiality; and
- f. Ensure the protection of complainants who report fraudulent and corrupt activities.

Public Interest Disclosure Officer

The Public Interest Disclosure Officer (PID) investigate disclosures and acts following the completion of investigations under the *Public Interest Disclosure Act 2003*.

All Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies and processes; resisting opportunities to engage

in fraudulent or corrupt behaviour; and reporting suspected fraudulent or corrupt incidents or behaviour.

3 PLANNING AND RESOURCING

Planning and resourcing fraud and corruption prevention will consider –

- a. Control planning
- b. Review of control plans
- c. Control resourcing
- d. Internal audit activity

3.1 PROGRAM FOR FRAUD AND CORRUPTION CONTROL PLANNING AND REVIEW

The Local Government Act requires that all local governments establish an Audit Committee. An Audit Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

The Recommendation on p.7 of the WA Office of Auditor General’s Report, Fraud Prevention in Local Government notes –

“In line with better practice, all entities should ensure they implement a coordinated approach to manage their fraud risks. Entities should –

- a. Assess fraud risks across their business.
- b. Develop a Fraud and Corruption Control Plan and review it at least once every 2 years.
- c. Develop and implement a periodic fraud awareness training program for all staff.
- d. Ensure that all conflicts of interest are recorded, assessed and appropriate management plans are in place.
- e. Have policies and procedures in place to verify the identity and integrity of employees and suppliers.
- f. Document clear internal processes and systems to report any potential fraud, that include anonymous reporting.
- g. Collect and analyse information received about potential fraud to identify any trends or emerging issues.”

This Plan is designed to achieve compliance with each of these recommendations.

The Plan operates in association with existing programs and initiatives throughout the Shire and forms an integral part of the overall risk management program and framework.

This Plan will be reviewed biennially by the CEO with oversight from the EMT. In reviewing the Plan, the CEO will consider –

- a. Significant changes in business conditions.
- b. Strategies arising out of recently detected fraud or corruption control incidents.
- c. Results of fraud and corruption risk assessments completed.
- d. Changes in fraud and corruption control practices locally and internationally.
- e. Resourcing requirements.
- f. Any identified changing nature of fraud and corruption within the sector.

3.2 FRAUD CONTROL RESPONSIBILITY AND RESOURCES

The CEO is responsible for the implementation of this Plan. The CEO will report annually to the EMT on the progress of delivery and on the outcomes from this Plan.

The Shire is committed to allocating the required resources across the organisation to ensure appropriate controls in regard to fraud and corruption. In particular resources will be made available to –

- a. Implement the Plan.
- b. Undertake fraud and corruption risk assessments.
- c. Deliver organisational training and awareness.
- d. Review incidents reports.
- e. Undertake investigations.

3.3 EXTERNAL ASSISTANCE

Where required, external assistance will be engaged to support the delivery of any aspect of this Plan.

4 PREVENTION

Planning and resourcing for prevention will consider –

- a. Implementing and maintaining an integrity framework.
- b. Senior management commitment.
- c. Line management accountability.
- d. Internal control.
- e. Assessing fraud and corruption risk.
- f. Communication and awareness.
- g. Employment screening.
- h. Supplier and customer vetting.
- i. Controlling the risk of corruption.

4.1 IMPLEMENTING AND MAINTAINING OUR INTEGRITY FRAMEWORK

The Codes of Conduct are key enablers in delivering the sound and ethical culture required in the prevention of fraud and corruption throughout the organisation.

Councillors and employees will set the example in regard to exercising and demonstrating high levels of integrity in the performance of their roles and functions by regularly reminding everyone of the importance of complying with respective Code of Conducts and the Fraud and Corruption Policy.

4.2 COMMITMENT TO CONTROLLING THE RISK OF FRAUD AND CORRUPTION

Councillors and employees will not be complacent and will treat fraud and corruption risks as a serious threat to the organisation.

The EMT will regularly be briefed on the following –

- a. Council's current fraud and corruption prevention plan and policy.
- b. Information on the program and robustness of the internal control environment about preventing and detecting fraud.
- c. The types of fraud and corruption common with the sector.
- d. Incidence of fraud and corruption generally in Australia.

- e. Information on the types of fraud and corruption that have been detected at the local government over the previous five years.
- f. Information of new or emerging trends in this area.

4.3 MAINTAINING STRONG INTERNAL CONTROL SYSTEMS AND INTERNAL CONTROL CULTURE

The Shire has an existing culture of continuous improvement. The implementation of effective systems of internal control is an integral part of this program, particularly for activities assessed as having a high predisposition to the risk of fraud and corruption.

Well-planned and documented internal controls will be a major defence for avoiding fraud and corruption. When undertaking projects or reviewing existing practices into the future consideration will be given to appropriate fraud and corruption controls in the development of outcomes.

Internal controls will be –

- a. Appropriately documented;
- b. Accessible;
- c. Reviewed and amended regularly;
- d. Communicated effectively to all councillors and employees; and
- e. Subject to review of adherence.

4.4 FRAUD AND CORRUPTION RISK ASSESSMENT

Risk assessments will be undertaken for all identified fraud and corruption risks in accordance with council's current Risk Framework and Matrix management approach.

As a minimum the following risks will be assessed –

- a. Theft of cash;
- b. Theft/misuse of assets;
- c. Misuse of confidential corporate information;
- d. Conflict of Interest;
- e. Accounts payable;
- f. Payroll practices;
- g. Procurement;
- h. IT and information security;
- i. Recruitment; and
- j. Misuse of credit cards.

Additional risks will be identified through normal operations and through the regular review of the risk register.

4.5 COMMUNICATION AND AWARENESS OF FRAUD AND CORRUPTION

It is important that fraud and corruption is identified and reported at an early stage and that councillors and employees have understanding and confidence in the system.

Councillors and employees will be provided with information on the Fraud and Corruption Policy so that they have confidence in knowing how to respond if this type of activity is detected or suspected.

The awareness of council's risk of fraud and corruption controls will be made available to employees through the following –

- a. The respective councillor or employee Code of Conduct and Fraud and Corruption Policy will be included in packs for all new councillors and employees.

- b. These documents will be maintained on the Shire’s Internet site, and will include links to all relevant documents, including the process for reporting allegations.
- c. Fraud and corruption awareness training will be conducted for new councillors and employees (this may include eLearning).
- d. Any substantive changes in the Code or Plan or Policy will be communicated to all employees.

4.6 COUNCILLOR AND EMPLOYMENT SCREENING

Prior to appointment the following screening shall be undertaken with the express consent of the individual concerned, irrespective of whether they are internal or external applicants –

- a. Verification of identity requiring at least two forms of identity (passport, birth certificate, drivers’ licence, rate certificate etc.), at least one of which must include photo identification.
- b. Police criminal history check.
- c. Working with Children check – relevant positions.
- d. Reference checks with two most recent employers.
- e. Consideration of any gaps on employment history and the reasons for the gaps.
- f. Verification of formal qualifications claimed – where relevant or required for position.
- g. If necessary, residency or visa status.

The Recommendation on p.10 of the WA Office of Auditor General’s Report, Verifying Employee Identity and Credentials notes –

“Public sector entities should –

1. Have approved policies and procedures for verifying employee identity and credentials which cover:
 - Using a 100-point identity check.
 - Criminal background checks, based on the risks associated with the position.
 - Periodic monitoring of existing employees.
2. Assess the positions which may require a criminal background or working with children check and ensure that these requirements are clearly documented in position description forms.
3. For high risk positions, or positions where there is an ongoing requirement to hold a licence or professional qualification, obtain regular declarations from employees that there is no significant change in their circumstances.
4. Ensure that sufficient documentary evidence is obtained prior to appointment which supports an employee’s –
 - Identification and right to work in Australia.
 - Professional qualifications and memberships.
 - Criminal background or capacity to work with children (where necessary).
5. Perform appropriate referee checks for all potential employees and ensure that all employees’ reference checks are retained in their employee or recruitment file.
6. Develop a procedure for monitoring the expiry dates of licences, certificates or working with children checks so that they can be followed up with the employee close to expiry date.
7. Perform periodic criminal background checks for positions which require it.

4.7 DEALING WITH ANNUAL LEAVE

Excess annual leave will be monitored on a quarterly basis to ensure excess leave is managed in accordance with Industrial Awards and relevant policies.

4.8 SUPPLIER VETTING

The Shire will continue to undertake supplier vetting for new and ongoing suppliers in accordance with existing practices.

To avoid scams and incorrect payments, all suppliers are to have banking details verified upon initial entry of their details to the IT system and then periodically.

In accordance with the Procurement, Budget Management and Supporting Local Business Policy, new suppliers with prospective business in excess of \$150,000, the minimum checks will include –

- a. Search of Australian Securities & Investment Commission Company Register.
- b. Australian Business Register ABN verification.
- c. Currency of insurances.

For new contracts exceeding, or potential to exceed \$500,000, the following additional checks should be considered –

- a. Corporate scorecards check which looks at Bankruptcy search.
- b. Assessment of credit rating.
- c. Search of legal proceedings pending or judgements pending.

5 DETECTION

Planning and resourcing for detection will consider –

- a. Implementing a fraud and corruption detection program.
- b. Role of external auditor in detection of fraud.
- c. Avenues for reporting suspected incidents.
- d. Whistle-blower protection program.

5.1 FRAUD AND CORRUPTION DETECTION PROGRAM

As part of the development of the annual internal audit program the Audit Committee will consider opportunities to undertake pro-active fraud and corruption detecting activities that might include –

- a. Conducting unscheduled internal reviews and audits.
- b. Post-transactional reviews – a review of transactions after they have been processed, with the aim of identifying or uncovering –
 - Documentation that may be missing, altered, missing or falsified.
 - Authorisations that may have been omitted or altered.
 - Inadequate documentary support.
- c. Analysis of management accounting reports – using relatively straight forward techniques in analysing management accounting reports, trends can be examined and investigated which may be indicative of fraudulent or corrupt conduct.
- d. Financial Management and Risk Reviews will include a review of –
 - IT and information security.
 - Grants and other payments.
 - Tendering processes, purchasing and contract management.
 - Services provided to the community.
 - Revenue collection.
 - Use of credit cards.
 - Travel allowance and other allowances.
 - Salaries.

- Money, property and other physical assets.
- e. Internal audits.
- f. Annual reports to management, the Audit Committee and Council regarding the position of risk management, internal controls and legislative compliance.

The CEO is required to –

- a. In accordance with the *Local Government (Financial Management) Regulations 1996* r.5 advise Council in relation to –
 - Efficient systems and procedures.
 - Ensure efficient use of resources.
 - Undertake reviews of appropriateness and effectiveness of systems at least once every three years.
- b. In accordance with the *Local Government (Audit) Regulations 1996* r.17, review –
 - Risk management.
 - Internal controls.
 - Legislative compliance.

Each of these matters are to be reviewed at least once every three calendar years.

5.2 EXTERNAL AUDITOR'S ROLE IN THE DETECTION OF FRAUD

Consistent with recent changes to international and Australian auditing standards, the auditors for the detection of fraud will form part of any audit. These provisions will increase the likelihood of detecting material mis-statements or errors in the Shire's financial statements.

5.3 MECHANISMS FOR REPORTING SUSPECTED FRAUD AND CORRUPTION INCIDENTS

The Shire's Fraud and Corruption Policy provide clear direction in regard to councillors and employees reporting suspicious or known illegal or unethical conduct. The policy also provides for alternative internal means by which to report matters of concern.

Reports can be made anonymously. Anonymous reports will be examined and investigated on the available evidence.

All councillors and employees have the right to make a disclosure in accordance with the *Public Interest Disclosure Act 2003*. This is encouraged where any person wishes to access the protections afforded by this Act.

The Shire's Fraud and Corruption Policy is available on the Shire's website at www.bridgetown.wa.gov.au.

5.4 WHISTLE BLOWERS

Whistle-blowers, whether internal or external, may be an important component in the detection and exposure of fraud or corrupt behaviour.

They will be protected to the extent permitted by law. Protection may include but is not limited to –

- a. Ensuring the person's safety.
- b. Protecting their confidentiality.
- c. Arranging any necessary physical or mental support.
- d. Referral to an external agency having greater resources for investigation.

A whistle-blower who has been involved in the reported misconduct may be provided with immunity or due consideration from Shire initiated disciplinary proceedings by agreement. However, the Shire has no power to provide immunity from criminal prosecution.

Where victimisation or reprisals are reported, a record of the report and the action taken must be placed on the file relating to the public interest disclosure. Steps taken to prevent acts of victimisation or reprisal should be recorded in a manner that they will be accessible for reference, should legal action be taken against the Shire.

However, vexatious or malicious complaint will not be tolerated, and an appropriate response may be made against the complainant.

6 RESPONSE

Planning and resourcing for response will consider-

- a. Policies and procedures
- b. Investigations
- c. Internal reporting and escalation
- d. Disciplinary procedures
- e. External reporting
- f. Civil action for recovery of loss
- g. Review of internal controls
- h. Insurance

6.1 PROCEDURES OF THE INVESTIGATION OF DETECTED OR SUSPECTED INCIDENTS

The Shire's Fraud and Corruption Policy is available on our website and provides for –

- a. Appropriate measures for the comprehensive investigation of such matters based on the principles of independence, objectivity and fair due process (rules of natural justice).
- b. Systems for internal reporting of all detected incidents.
- c. Process for reporting the matters of suspected fraud and corruption to appropriate external enforcement agencies.

The policy will be reviewed regularly to ensure that it continues to meet these objectives.

6.2 INTERNAL REPORTING

The CEO is to ensure that all incidents reported and investigated are documented and registered on the appropriate confidential file.

The documentation placed on the file must include the following minimum information –

- a. Date and time of report.
- b. Date and time the incident was detected.
- c. How the incident came to the attention of management.
- d. The nature of the incident.
- e. Value of loss (if any) to the organisation.
- f. Action taken following discovery of the incident.

6.3 DISCIPLINARY PROCEDURES

The Shire's Underperformance and Misconduct Policy, Redundancy, Redeployment and Termination Policy, Fraud and Corruption Policy and the respective Codes of Conduct outline the potential disciplinary outcomes that apply in regard to the application of this Plan.

6.4 EXTERNAL REPORTING

The Shire's Fraud and Corruption Policy provides direction on reporting any suspected fraudulent or corrupt conduct to any external enforcement agencies including –

- a. Department of Local Government, Sport and Cultural Industries
- b. Public Sector Commission
- c. Police
- d. Crime & Corruption Commission

Any reasonable suspicion of minor misconduct involving an officer may be reported to the Public Sector Commission. These powers come from the *Corruption, Crime and Misconduct Act 2003*.

Department of Local Government Sport and Cultural Industries

Gordon Stephenson House, 140 William Street, Perth WA 6000

GPO Box R1250, Perth WA 6844

Telephone: (08) 6551 8700

Fax: (08) 6552 1555

Free call (Country only): 1800 620 511

Email: info@dlgc.wa.gov.au

Website: www.dlgc.wa.gov.au

Translating and Interpreting Service (TIS) – Tel: 13 14 50

Public Sector Commission

Two office locations:

Dumas House, 2 Havelock St, West Perth WA 6005

Hale House, 1 Parliament Place, West Perth WA 6005

Locked Bag 3002, West Perth WA 6872

Phone: (08) 6552 8500

Fax: (08) 6552 8501

Email: admin@psc.wa.gov.au

Website: <https://publicsector.wa.gov.au>

Corruption and Crime Commission

Level 5, 45 Francis Street, Northbridge WA 6003

PO Box 330, Northbridge Post Shop WA 6865

Phone: (08) 9215 4888

Fax: (08) 9215 4884

Toll-free: 1800 809 000

Email: info@ccc.wa.gov.au

Website: <https://www.ccc.wa.gov.au/>

Bridgetown Police

26 Steere Street

Tel: (08) 9715 8130

Hours: Mon - Fri 8am to 4pm

Hearing or Speech Impairment:

TTY users' phone 1800 555 677 then ask for 1800 809 000

Speak and Listen users' phone 1800 555 727 then ask for 1800 809 000

6.5 CIVIL PROCEEDING TO RECOVER THE PROCEEDS OF FRAUD AND CORRUPTION

The Shire will may recovery of any losses due to fraud or corruption where there is clear evidence of fraud and corruption and where the likely benefits of such recovery will exceed the funds and resources required to be invested in the recovery action.

6.6 INTERNAL CONTROL REVIEW FOLLOWING DISCOVERY OF FRAUD

Where fraud or corruption is detected, the relevant manager will be responsible for assessing the adequacy of the relevant internal control environment and providing a report to the EMT on any recommended improvements identified.

6.7 MAINTAINING AND MONITORING ADEQUACY OF INSURANCE

The Shire will maintain a fidelity guarantee insurance policy that insures the risk of loss arising from internal fraudulent conduct. The level of the policy and other policies relevant to fraudulent or improper conduct will be reviewed annually by EMT.

APPENDIX 1 – REFERENCE DOCUMENTS

- *Australian Standard for Fraud and corruption control (AS 8001:2021)*
- *Corruption, Crime and Misconduct Act 2003*
- *Criminal Code Act Compilation Act 1913*
- *Local Government Act 1995*, including –
 - *Audit Regulations 1996*
 - *Financial Management Regulations 1996*
 - *Rules of Conduct Regulations 2007*
- *Local Government (Financial Management) Regulations 1996, Regulation 5*
- *Public Interest Disclosure Act 2003*
- Western Australian Auditor General’s Report. June 2022.
- Office of Auditor General for Western Australia–
 - Report 20: Fraud Risk Management (June 2022)
 - Report 24: Verifying Employee Identity and Credentials (2018-2019)
 - Report 5: Fraud Prevention in Local Government (2019-2020)
- *Australian Standard for Fraud and corruption control (AS 8001:2021)*
- Shire of Bridgetown-Greenbushes Delegations Register
- Shire of Bridgetown-Greenbushes – Fraud & Corruption Prevention Plan, July 2024
- Shire of Bridgetown-Greenbushes – Fraud & Corruption Prevention Policy, May 2024
- Other Shire of Bridgetown-Greenbushes Strategies, Plans and Policies

Council Resolution Number OCM 180-24/25 - Adopted at the 25 July 2024 Ordinary Council Meeting