



Crime and Corruption Commission
QUEENSLAND

November 2015

Fraud and corruption control plan

Crime and Corruption Commission

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Foreword from the Chief Executive Officer

We work together in a unique organisation that possesses a wide range of functions and responsibilities. Given our role and the expectations of the community, it is imperative that we be above reproach and adhere to high standards of ethical conduct in carrying out our duties.

The Crime and Corruption Commission (CCC) has adopted this *Fraud and corruption control plan* to establish an integrated approach to the development, implementation and regular review of strategies to maintain an ethical culture and reduce the risk of fraud and corruption.

This plan sets out the standards for accountability that I expect from all commission officers. It aims to minimise opportunities for fraud or corruption through a framework of governance and controls that will continue to build an ethical organisational culture.

A proactive approach enables the CCC to manage fraud and corruption risk in an environment that is becoming increasingly complex. Effective governance arrangements, ethical leadership and decision-making, accountability and performance improvement underpin our controls.

All commission officers must demonstrate a commitment to preventing, detecting and reporting fraud and corruption, and this plan outlines the actions and standards that will help us meet that commitment.

Kathleen Florian

Acting Chief Executive Officer

Crime and Corruption Commission

1. Introduction

As detailed in the CCC's *Fraud and corruption control policy and procedure*, the CCC is committed to preventing and controlling fraud and corruption against it, whether initiated within the organisation or externally. To this end, the CCC has developed this *Fraud and corruption control plan* (the plan) to give all commission officers and stakeholders guidance and direction on the processes for preventing, detecting and responding to fraud and corruption in the CCC.

2. Purpose

This plan aims to:

- build a culture within the CCC that seeks to prevent fraud and corruption
- reduce the potential for fraud and corruption within and against the CCC
- explain how the CCC will use risk management practices to prevent and control fraud and corruption
- provide guidance on how any suspected instances of fraud or corruption within the organisation will be dealt with by the CCC.

The procedures for developing, updating and monitoring this plan are described in the *Fraud and corruption control policy and procedure*.

3. Definitions

Contractor	A person other than a commission officer who provides professional or non-professional services to the CCC (e.g. trade, cleaning, administrative or expert services).
Corruption	Dishonest activity or inactivity in which a commission officer acts contrary to the interest of the CCC in order to achieve some gain or advantage, or to avoid loss or disadvantage, for the officer or for another person or entity. Corruption can include, but is not limited to, behaviour such as fraud, deception or misuse of a position or authority. For the purposes of this policy and procedure, it does not include corruption as defined in Schedule 2 of the Crime and Corruption Act 2001 (Adapted from AS 8001-2008: Fraud and corruption control)
Fraud	Dishonest activity or inactivity causing actual or potential loss to any person or entity, including theft of money or other property, by commission officers or people external to the CCC, where deception is used. This includes deliberately falsifying, concealing or destroying documents used, or intended to be used, for a normal purpose, or the improper use of information or position to benefit oneself or someone else (Adapted from AS 8001-2008: Fraud and corruption control)
Improper conduct	Has the meaning conferred by s. 329 of the Crime and Corruption Act 2001

4. Findings from the last fraud and corruption risk assessment

Regular fraud and corruption risk assessments (FCRAs) form a key part of fraud and corruption control planning in the CCC. The first FCRA for the CCC (then the CMC) was conducted by an external consultant in December 2013. The results of that assessment have informed the development of this plan, and key findings are outlined below.

4.1 Key fraud and corruption risks within the CCC

The FCRA undertaken in December 2013 identified nine inherent fraud risks — that is, risks that are a consequence of CCC business, regardless of whether controls are in place — across the CCC. The three highest rated risks based on likelihood and consequences are:

- technology/information related fraud
- professional negligence.
- procurement fraud

Other inherent fraud risks are:

- finance related fraud
- loss/misuse of resources
- payroll
- conflict of interest
- cash handling
- misuse of regulatory reporting.

As well as identifying inherent fraud and corruption risks for the CCC as a whole, the FCRA also separately assessed the inherent fraud and corruption risks in different parts of the organisation. Individual Fraud risk heat maps are available on the CCC intranet.

The external FCRA did not test the effectiveness of existing controls in mitigating the inherent risks identified above. As such, the CCC will conduct a targeted testing regime to identify the 'residual' fraud and corruption risk posed by the three priority risks identified in the external FCRA as part of its initial internal FCRA under the *Fraud and corruption control policy and procedure*. This will involve:

- identifying those areas of CCC operations where the identified risks are present, and raising awareness among CCC staff in those areas about the risks and their role in mitigating them
- validating the existence of relevant policies, procedures and other controls to ensure they properly deal with the risks, and educating staff about them
- sample testing the effectiveness of these existing controls (e.g. by walk through, process mapping, in preparing the annual assurance report, or financial analysis), and taking remedial action if they are shown to be inadequate.

4.2 Maturity Assessment Framework for the CCC

The *Australian Standard AS 8001-2008: Fraud and corruption control* (the Standard) is often considered as better practice in the establishment of a fraud and corruption risk framework. The Standard references tasks, behaviours and activities that are assessed in terms of maturity level, and there are four specific sections — Planning and Resourcing, Prevention, Detection and Response. In 2013, the external consultant assessed the CCC's current maturity level against the Standard, and the resulting *Maturity assessment* is available on the intranet.

5. Fraud and corruption control responsibilities

Under section 8 of the [Financial and Performance Management Standard 2009](#), the CCC must establish an internal control structure that emphasises accountability and best practice management of the CCC's resources (see [Internal controls policy](#)). This plan forms an integral part of the CCC's internal control structure and [integrity framework](#).

As the CCC's accountable officer under the [Financial Accountability Act 2009](#), the Chief Executive Officer is responsible for approving the plan, and for its overall implementation.

The Chief Executive Officer is supported in this implementation by the officers or committees identified in sections 6 to 9 of the plan as responsible for specific actions, or for overseeing their completion by others. These officers are shown to the right of each action plan item, together with the timeframe or frequency for each action. Where a group of officers is named (e.g. 'senior managers'), each member of that group is

responsible for the implementation of the action within their area of responsibility, unless otherwise stated. The position titles used are as defined in the [Financial management delegations](#) schedule.

6. Maintaining an ethical culture

This section outlines the actions and processes in place across the CCC that will help maintain an ethical culture to support the prevention of fraud and corruption.

6.1 Actions to support an ethical culture

To foster a strong organisational culture that will help to protect against fraud and corruption, the CCC will:

- raise awareness of ethical behaviours by implementing initiatives to deter and minimise the opportunities for fraud and corruption *Executive managers;
ongoing*
- promote the CCC's values and ethical conduct in the [Code of conduct](#) *Human Resources Manager;
ongoing*
- regularly review this plan and promote it to all commission officers via senior management *Manager, Corporate Governance;
every two years*
- lead by example and endorse the controls identified in this plan *All managers;
ongoing*
- publish this plan on the CCC's website and intranet *Communications Manager;
ongoing*
- include public affirmation of CCC values on the CCC website *Communications Manager;
ongoing*
- include culture, values and organisational understanding on all commission officers' ACPs *Human Resources Manager;
six-monthly*
- actively participate in the expected outcomes of this plan by modelling and promoting ethical behaviours *All commission officers;
ongoing*

6.2 Fraud and ethics awareness programs

6.2.1 Internal (for commission officers)

To ensure all CCC officers are aware of fraud and corruption risks and their ethical obligations, the CCC will:

- develop a [communications, training and awareness strategy](#) to promote awareness of organisational expectations regarding fraud and corruption control *Manager, Corporate Governance/
Human Resources Manager;
every two years*
- provide training and advice on general policies, procedures and work processes to staff *Managers;
as required*
- provide all new commission officers with information on fraud and corruption prevention and control as part of their corporate induction *Human Resources Manager;
within three months of arrival*
- provide all commission officers with access to policies, procedures and other information via the CCC intranet (or other mechanism where security restrictions apply) *Manager, Corporate Governance;
ongoing*
- reinforce ethical culture and awareness of fraud prevention and control procedures through [Code of conduct](#) training *Human Resources Manager;
at least every two years*
- develop a regular training program for CCC officers covering the following high-risk areas: *Human Resources Manager with:*
 - information security *Security Manager;
annually*
 - procurement *Manager, Finance and Administration;
annually*

- recordkeeping

*Records Manager;
every two years*

6.2.2 External (for CCC clients and the community)

To ensure CCC clients and members of the community are aware of fraud and corruption risks, their ethical obligations and how the CCC deals with fraud and corruption, the CCC will:

- state the CCC's stance on fraud on all purchase orders *Manager, Finance and Administration;
ongoing*
- refer to fraud and corruption prevention and control in relevant corporate reports and publications *Manager, Corporate Governance;
ongoing*
- advise external parties dealing with the CCC of the CCC's *Fraud and corruption control policy and procedure* *Managers;
ongoing*
- promptly action requests from clients and stakeholders for information on this plan *Manager, Corporate Governance;
as requested*
- publish information required to be published (from RTI or privacy requests or the RTI Disclosure Log) on the CCC website *Senior Lawyer (RTI);
ongoing*

7. Fraud and corruption prevention

This section outlines the systems, frameworks and processes in place across the CCC to support the prevention of fraud and corruption.

7.1 Internal controls to address fraud and corruption risks

To help address fraud and corruption risk generally, the CCC will:

- review and maintain a governance manual *Executive Director, Strategic and
Corporate Services;
ongoing*
- maintain the Audit and Risk Management Committee to address fraud and corruption risks *Commission;
ongoing*
- consider specific functional area fraud and corruption risks in conjunction with other business risks when developing functional area business plans and work area risk registers *Executive managers;
annual*
- consider fraud and corruption risks in developing the Strategic Risk Register *Manager, Corporate Governance;
regular and quarterly review of risk*
- ensure all internal management committees give due consideration to fraud and corruption risks in their charters *Committee chairs;
ongoing*
- maintain an up-to-date [Financial Management Practice Manual](#) *Manager, Finance and Administration;
ongoing*
- ensure financial transactions are properly authorised and processed in accordance with the CCC's [expense management system](#) *Manager, Finance and Administration;
ongoing*
- develop and implement policies, procedures and work instructions that identify and address fraud and corruption risks within work processes, and make these available to commission officers *Managers;
ongoing*
- monitor the effectiveness of internal control structures, and report instances where the internal control appears not to be working as it was designed to *All commission officers;
ongoing*
- use the Internal Audit function to regularly review CCC functions and processes to identify susceptible areas *Internal Auditor;
as in Strategic Audit Plan*

7.2 Policies and processes to address specific fraud and corruption risks

To help address the key fraud and corruption risks identified in Section 4.1, the CCC will:

- maintain the information security framework, including all related policies and procedures, to protect the confidentiality, integrity and authenticity of the CCC's information resources *Director, Information Management; every two years*
- regularly review information technology policies, procedures and work instructions to protect the CCC's network and systems *Director, Information Management; every two years*
- regularly review the CCC's procurement policies and procedures to ensure they reflect better procurement practice *Manager, Finance and Administration; every two years*
- regularly review the policies and processes governing the issue and use of assumed identities under the [Crime and Corruption Act 2001](#) and the [Police Powers and Responsibilities Act 2000](#) *Chairman; every two years*

7.3 Staff accountability

To foster a strong organisational culture that will help to protect against fraud and corruption, the CCC will:

- maintain and regularly review a clear accountability and reporting framework for the CCC *Chief Executive Officer; ongoing*
- promote staff accountability by monitoring adherence by all commission officers to specific functional area procedures, guidelines, instructions and risk assessments *Senior managers; as required*
- include prevention of fraud and corruption in job vacancies documentation *Human Resources Manager; as required*
- support the organisational structure and strategic direction through adherence to delegations, proper use of supervisory reporting relationships, and actioning of controls and processes in performance management plans (ACPs) *Senior managers; ongoing*
- include specific actions in relation to the prevention of fraud and corruption in ACPs where practical *Managers; six-monthly*
- adhere to CCC policies and procedures, and to specific functional area procedures, guidelines and instructions *All commission officers; ongoing*
- maintain the following documents and make them available to all commission officers:
 - [organisational chart](#) *Human Resources Manager; ongoing*
 - [delegations registers](#) *Manager, Corporate Governance; ongoing*

7.4 Employee vetting

To help reduce the risk of fraud and corruption by commission officers, the CCC will:

- conduct security vetting of potential new employees in accordance with the [Personnel security policy and procedure](#) *Security Manager; ongoing*
- regularly review the CCC's [Personal disclosures and conflicts of interest policy and procedure](#) *Manager, Corporate Governance; every two years*
- remind all commission officers to make appropriate declarations about their private interests *Security Manager; annually*
- maintain a register of declared interests *Security Manager; ongoing*

7.5 Supplier/contractor vetting

To help reduce the risk of fraud and corruption in its procurement and contracting processes, the CCC will:

- require respondents to tender invitations to declare any conflict of interest they may have in relation to the procurement activity *Manager, Finance and Administration; ongoing*
- conduct security vetting of suppliers and contractors in accordance with the [Personnel security policy and procedure](#) *Security Manager; ongoing*
- ensure that adherence to the CCC [Code of conduct](#), and policies and procedures, is included in all contracts with external suppliers *Manager, Finance and Administration; as required*
- review vendor records regularly to maintain accuracy and currency *Manager, Finance and Administration; six-monthly*
- maintain a register of all contractors *Manager, Finance and Administration; ongoing*

8. Fraud and corruption detection

This section outlines the mechanisms in place across the CCC to detect or expose fraud and corruption.

8.1 Mechanisms for reporting fraud and corruption or suspected fraud and corruption

8.1.1 Internal reporting

To facilitate internal reports (both formal and informal) of suspected fraud or corruption, the CCC will:

- regularly review the [Protocols governing the reporting of improper conduct complaints against officers of the CCC](#) and ensure that it meets the CCC's legislative obligations *Chief Executive Officer; every two years*
- provide all CCC officers with detailed information about the CCC [complaints management system](#), including how to make a complaint *Manager, Corporate Governance and Human Resources Manager; ongoing*
- promote a culture of reporting through induction, training, the intranet, organisational planning, and policies and procedures *Supervisors; ongoing*
- comply with the reporting obligations under the CCC [Code of conduct](#) and [complaints management system](#) *All commission officers; as required*

8.1.2 Reports from external sources

To ensure CCC clients and members of the community are aware of their ability to report suspected fraud and corruption within the CCC, the CCC will:

- regularly review the CCC's [complaints management system](#) to ensure it meets better practice standards *Manager, Corporate Governance and Human Resources Manager; every two years*
- advise potential suppliers of the avenues for lodging a complaint about the CCC's procurement activities under the [Procurement complaints procedure](#) *Manager, Finance and Administration; ongoing*
- develop and publish information on how to make a complaint about CCC officers on its website *Manager, Corporate Governance and Manager, Communications; ongoing*

8.2 Public interest disclosure protection

To encourage CCC officers and clients to report suspected fraud or corruption and ensure that public interest disclosures are properly managed, the CCC will:

- regularly review the [Public interest disclosures against commission officers policy and procedure](#) to ensure the CCC is meeting its legal obligations *Manager, Corporate Governance
every two years*
- promote staff awareness of the protections available under the [Public Interest Disclosure Act 2010](#) and the [Public interest disclosures against commission officers policy and procedure](#) *Executive managers;
ongoing*
- publish the [Public interest disclosures against commission officers policy and procedure](#) on its website to promote client awareness *Manager, Communications;
ongoing*
- take reasonable actions to minimise the risk of disclosers being victimised *Chief Executive Officer;
as required*
- deal with any victimisation of disclosers swiftly and appropriately *Chief Executive Officer;
as required*

8.3 Data analysis

To help detect suspected fraud and corruption within the CCC, the CCC will:

- incorporate fraud and corruption themes (including results from FRAs) into Internal Audit planning *Internal Auditor;
annually*
- perform financial data analytics on the traditional high-risk finance areas, as detailed in the Internal Audit Plan *Internal Auditor;
ongoing*
- conduct regular and automated post-transactional monitoring of identified high-risk processes (e.g. payroll analytics and finance system analytics) *Internal Auditor;
ongoing*
- monitor staff adherence to information security and information technology policies and procedures *Director, Information Management;
ongoing*

9. Fraud and corruption response

This section outlines the CCC's processes for responding to incidents of suspected or substantiated fraud or corruption within the CCC. It also outlines processes for continuously improving how the CCC deals with fraud and corruption risks.

9.1 Report assessment and management

To ensure that reports of suspected fraud or corruption are assessed and managed appropriately, the CCC will:

- assess any allegation of fraud or corruption according to the requirements of the CCC's [complaints management system](#) *Chief Executive Officer;
as required*
- follow the [Protocols governing the reporting of improper conduct complaints against officers of the CCC](#), reporting any suspected improper conduct as required under section 329 of the CC Act *Chief Executive Officer;
as required*

9.2 Investigations

To ensure that allegations of fraud or corruption are investigated appropriately, the CCC will:

- conduct investigations according to the requirements of the CCC's [complaints management system](#) *Chief Executive Officer;
as required*

9.3 Disciplinary procedures

To ensure substantiated incidents of fraud or corruption are dealt with appropriately, the CCC will:

- follow the [Protocols governing the reporting of improper conduct complaints against officers of the CCC](#) *Chief Executive Officer;
as required*
- take appropriate remedial action under the [Discipline policy](#) *Chief Executive Officer;
as required*

9.4 External reporting about fraud and corruption matters

To ensure the CCC fulfils its external reporting obligations, the CCC will:

- report to the PCCC and Parliamentary Commissioner as required under the [Protocols governing the reporting of improper conduct complaints against officers of the CCC](#) *Chairman, Deputy Chairman and CEO;
as required*
- report to the PCCC whether or not any fraud or other unlawful activity was identified by an audit under the [Assumed identities policy](#) and related procedures *Chairman;
annually*
- report any material loss as a result of fraud or corruption in accordance with the [Losses policy and procedure](#)
- cooperate with external audits and provide financial statements consistent with s. 62 of the [Financial Accountability Act 2009](#) *Manager, Finance and Administration;
annually*
- address fraud and corruption prevention and control matters in reports under s. 260 of the [Crime and Corruption Act 2001](#), ministerial and parliamentary briefing notes, estimates and questions on notice *Chairman;
as required*
- report fraud and corruption prevention and control matters in the CCC's annual report *Manager, Corporate Governance;
annually and as necessary*

9.5 Recovery action

To mitigate the effects of any loss suffered as a result of substantiated fraud or corruption, the CCC will:

- take any legal action available to it to recover the loss, where the benefits of the action will exceed the funds and resources necessary to instigate it, including but not limited to: *Commission;
as necessary, with:*
 - recovery action under the [Criminal Proceeds Confiscation Act 2002](#) if appropriate *Manager, Proceeds of Crime;
as necessary*
 - restitution, where the fraud or corruption results in a criminal prosecution *Chief Executive Officer;
as necessary*
 - civil recovery action if appropriate *Chief Executive Officer;
as necessary*
 - financial sanctions under the [Discipline policy](#) if appropriate *Chief Executive Officer;
as necessary*

9.6 Insurance

To further mitigate the effects of fraud and corruption on the CCC's resources, the CCC will:

- maintain an appropriate policy under the Queensland Government Insurance Fund to cover fraud and corruption and associated costs *Manager, Finance & Administration;
ongoing*
- ensure all contractors engaged by the CCC hold appropriate professional indemnity insurance *Manager, Finance & Administration;
ongoing*

9.7 Review of processes

To continuously improve its ability to prevent and deal with fraud and corruption within the CCC, the CCC will:

- use the Internal Audit function to regularly review processes and provide recommendations for improved systems
*Internal Auditor;
every two years, plus ongoing monitoring of recommendations*
- respond promptly to audit findings and recommendations
*Commission and managers;
as in Strategic Audit Plan*
- report all incidents of alleged or proven fraud or corruption to the Manager, Corporate Governance and the Internal Auditor
*Chief Executive Officer;
within 24 hours of identification*
- record all incidents of alleged or proven fraud or corruption in the Risk Incident Register
*Manager, Corporate Governance;
within 48 hours of incident being reported*
- use risk incidents and quarterly risk reporting profiles to identify risks, review the Strategic Risk Profile, identify risk mitigation strategies and report to relevant managers and the Audit and Risk Management Committee
*Manager, Corporate Governance;
as required and quarterly*
- take risk incidents reported in the Risk Incident Register into account when developing the Internal Audit Plan
*Internal Auditor;
as in Strategic Audit Plan*
- support and implement investigation outcomes and subsequent recommendations
*Executive Leadership Group;
as required*
- take appropriate actions in regard to PCCC recommendations
*Chairman;
as required*
- review the governance manual, commission reporting and commission evaluation processes as necessary
*Executive Director, Strategic and Corporate Services;
as required*
- review policies and procedures, taking into account recent risk incidents and recommendations by the Internal Auditor
*Executive managers;
every two years*
- reinforce staff awareness of internal controls and prevention mechanisms through training on any new processes or procedures
*Executive managers/Human Resources
Manager;
as required*
- publicise the outcomes of any substantiated fraud or corruption incidents (without identification of those involved) to raise awareness of risks and act as a deterrent
*Manager, Corporate Governance;
as required*

10. Legislative references

[Crime and Corruption Act 2001](#)

[Criminal Proceeds Confiscation Act 2002](#)

[Financial Accountability Act 2009](#)

[Financial and Performance Management Standard 2009](#)

[Police Powers and Responsibilities Act 2000](#)

[Public Interest Disclosure Act 2010](#)

11. Other references

[Assumed identities policy](#)

[AS 8001-2008: Fraud and corruption control](#)

[Code of conduct](#)

[Complaints management policy and procedure](#)

Corporate Risk Register

[Discipline policy](#)

[Financial management delegations](#)

[Financial Management Practice Manual](#)

[Fraud and corruption control policy and procedure](#)

[HR decision-making framework](#)

Internal Audit Plan 2015–16

[Internal controls policy](#)

Operational Plan 2015–16

[Personal disclosures and conflicts of interest policy and procedure](#)

[Personnel security policy and procedure](#)

[Procurement policy and related procedures](#)

[Protocols governing the reporting of improper conduct complaints against officers of the CCC](#)

[Public interest disclosures against commission officers policy and procedure](#)

Strategic Audit Plan 2015–20

Strategic Plan 2014–18

12. Review triggers

As specified in the [Fraud and corruption control policy and procedure](#), this plan is to be reviewed every two years. The plan will also be reviewed when:

- any significant fraud or corruption event affects the CCC
- any significant trends in fraud or corruption are identified locally or globally.

The following stakeholders will be consulted on any review of this plan:

- Internal Auditor
- Manager, Finance and Administration
- Human Resources Manager.

Notwithstanding the above review requirements, this plan will remain in effect until updated, superseded or declared obsolete.

13. Metadata

Author position:	Manager, Corporate Governance
Approver's position:	Chief Executive Officer
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Appendix 1: Communication, training and awareness strategies

CCC-wide interaction and awareness is at the core of the *Fraud and corruption control plan*.

Key communication elements		
<p>The following communication elements are essential to the plan:</p> <ul style="list-style-type: none"> • General awareness of the <i>Fraud and corruption control policy and procedure</i> • Understanding of organisational expectations regarding fraud and corruption • Understanding of the requirements and references within the plan • Awareness and ownership of the responsibilities referenced within the plan 		
Key messages		
<ol style="list-style-type: none"> 1. The CCC's stance on fraud and corruption is outlined in the Policy. 2. The plan provides reference to the internal controls and actions used within the CCC to prevent, detect, report and respond to fraud and corruption. 3. Fraud and corruption risk is assessed and mitigating strategies are developed through risk management processes. 4. Reporting requirements regarding fraud and corruption are aligned with and use, where possible, current complaints and risk reporting processes. 		
Key communication		
Communication	Channel	Frequency
Introduction to fraud and corruption controls	Induction	For every new officer on commencement
<i>Fraud and corruption control plan</i>	Intranet/policy database	Ongoing
Importance and mechanisms of fraud and corruption control	Code of conduct training	All commission officers – two-yearly

Responsibilities of specific areas identified within the plan		Specific contact from plan owner	After review of plan
Responsibilities of specific areas			
Area	Outline of responsibility		
Corporate Governance	Policy and plan owner — maintain and review		
Human Resources	Provide training and build awareness		
Audit and Risk Management Committee	Oversight of risk management function and assessment of risk management profiles/incident reports		
Other	As outlined in plan		
Other communications — reporting			
Suggested report content	Report to		
Risk Incident Report	Audit and Risk Management Committee		
Complaints	Follow complaints management system		
PIDs	Follow policy and procedure on PIDs		