

- PROCEDURE -
Fraud and Corruption

Procedure Statement

Purpose

This procedure outlines the process public officers are required to follow when reporting a suspicion of fraud, corruption, misconduct or maladministration.

All public officers (including TAFE SA employees, contractors, volunteers as well as members of Boards and Committees administered by TAFE SA) are required to report potential fraud or corruption where they have a reasonable suspicion that it has occurred. This includes:

1. Reporting the matter internally (i.e. within TAFE SA); and
2. Reporting the matter to the Office for Public Integrity (responsible to ICAC)

Note that public officers are not obligated to report a suspicion of fraud or corruption internally and may elect to report the matter directly to the Office for Public Integrity.

Scope

This Policy applies to all TAFE SA employees (including employees seconded from other agencies or organisations), contractors, volunteers as well as members of Boards and Committees administered by TAFE SA.

All allegations of fraud and corruption (excluding vexatious or frivolous allegations) will be fully investigated regardless of the position, title, length of service or relationship with TAFE SA, of any parties who might be involved.


Student conduct is excluded from the scope of this procedure.


Roles and Responsibilities


As per the <Fraud and Corruption Policy>

Risks and controls

The following table shows the possible risks (unwanted or incorrect outcomes) identified that could arise from the process and the controls to reduce or remove the risks

Control reference number	Risk	Control	Step in procedure
 Control 1	TAFE SA staff, contractors or volunteers do not report suspected fraud/corruption	<ul style="list-style-type: none">➤ Code of Ethics for the South Australian Public Sector➤ Code of Ethics Awareness Training	<ul style="list-style-type: none">➤ Reporting the matter internally➤ Reporting the matter to the Office for Public Integrity

Control reference number	Risk	Control	Step in procedure
		➤ Independent Commission Against Corruption (ICAC) Act,	
 Control 2	A suspected fraud/corruption is not thoroughly investigated.	➤ Independent Commission Against Corruption (ICAC) reporting and investigation process ➤ People and Culture investigation process	➤ Investigation process

The symbol  with the **Control reference number** following a particular step in the procedure indicates that the step is mandatory and must be completed to reduce or remove the risk of unwanted or incorrect outcomes.

Procedure Detail

Reporting the matter internally

Where a staff member has a reasonable suspicion of fraud, corruption, misconduct or maladministration that employee may elect to report the matter to one of the following:

- Direct report (i.e. Manager);
- Chief Executive;
- Executive Director or Director;
- Business Unit Director; or
- Manager, Internal Audit & Risk.

Either the Executive Director, People and Culture or the Director, Workforce Alignment are to be advised by the officer receiving the allegations. Depending on the nature of the allegation, the Executive Director, People and Culture may refer the matter to People and Culture for further investigation.

The Executive Director, People and Culture will ensure the Chief Executive is advised of all allegations of fraud, corruption, misconduct and maladministration.

Where the allegations that have been raised relate to fraud or corruption by a TAFE SA employee, the Manager, Internal Audit and Risk, is to be advised. The Manager, Internal Audit and Risk may elect to review the design and operation of the key controls in the area where the fraud or corruption is alleged to have occurred.

Guidance is also provided in the TAFE SA Public Interest Disclosure policy and procedure in instances where a staff member raising allegations requests anonymity under the *Public Interest Disclosure Act, 2018*.

Reporting the Matter to the Office for Public Integrity (OPI)

As public officers all TAFE SA employees, contractors and volunteers have an obligation (under the *ICAC Act, 2012*), to report, as soon as practicable, any reasonable suspicion of fraud, corruption or serious or systemic misconduct or maladministration to the OPI. Failure to do so may in itself amount to misconduct and the employee may be subject to disciplinary action.

Reporting a suspicion of fraud, corruption, misconduct or maladministration internally does not absolve the obligation of a TAFE SA employee to report the matter to the OPI, unless the employee is aware that a report has already been made to the OPI.

Confidentiality

In line with the Code of Ethics, all matters relating to potential fraud or corruption must remain confidential.

Section 54 of the *ICAC Act, 2012* details confidentiality obligations on those who become aware of information connected to a matter as a result of the administration of the *ICAC Act, 2012*.

Under Section 56 of the *ICAC Act, 2012*, persons must not publish or cause to be published:

- that they have reported a person to the OPI; or
- that they intend to make a complaint or report to the OPI; or
- any other information that might identify the person being reported.

The word “publish”, for the purposes of the *ICAC Act, 2012*, means to publish by newspaper, radio, television or internet or other electronic means of creating and sharing content with the public, or participating in social networking with the public.

Confidentiality provisions extend to the identity of those people who have made a complaint or report. The publishing of any information that may identify a person who has made a complaint or report is prohibited.

The intention of sections 54 and 56 is to protect people from unnecessary reputational harm.

Refer to the [ICAC](#) website for further details including guidance on when to report matters to the ICAC and how to lodge a complaint with the OPI. It should be noted that an anonymous complaint can be made to the OPI.

Investigation Process

All allegations of fraud, corruption, misconduct or maladministration will be thoroughly investigated by People and Culture (unless considered vexatious or frivolous).

An initial assessment of the allegations will be performed by People and Culture in conjunction with the relevant Business Unit or division.

The Chief Executive will be kept informed during the course of the investigation, which will include advice/notification on the matter being reported to the OPI.

Following advice to the Chief Executive, the matter may be communicated to the Board (or relevant sub-Committee).

Consideration will also be given to reporting the matter to the Minister (depending on the circumstances of the matter).

Depending on the nature of the allegations and the outcome of the initial investigation, the Manager, Media and Communications will be advised by the Executive Director, People and Culture, to ensure relevant communications are prepared (as necessary) on a timely basis.

The role of the OPI is to receive and assess all complaints and reports and make recommendations to the ICAC as to whether and by whom those matters should be investigated.

The ICAC will then make a decision on any investigation into a particular matter, which may involve:

- ICAC investigating the matter internally
- Referral of the matter (for further investigation) to:
 - SAPOL
 - The Ombudsman; or
 - The Commissioner for Public Sector Employment;
- Referral of the matter to TAFE SA for investigation;
- No action being taken.

As a result, TAFE SA may receive requests for information from either the ICAC or inquiry agencies to enable them to complete their investigation.

The internal TAFE SA investigation may continue until such time as the ICAC instructs the investigation to cease. This will generally occur in instances where the ICAC has decided to investigate the matter itself.

Following completion of the internal investigation, a formal briefing will be prepared for the Chief Executive, or delegate including recommendations regarding potential disciplinary action.

Examples of Corruption and Associated Reporting Process

The following hypothetical examples are provided to guide TAFE SA staff on the process involved with reporting potential corruption appropriately.

Corruption - Procurement Process

A TAFE SA staff member involved in a procurement process becomes aware that one of the panel members involved in evaluating tenders for a piece of machinery has been providing confidential information to one of the three firms tendering for the project.

The staff member also becomes aware that the panel member has a financial interest in the firm and has not declared their conflict of interest to the Chair of the panel. That firm subsequently wins the tender.

In this case, the panel member may be guilty of corruption in that they have allegedly provided confidential information relating to the procurement process to just one of the tendering firms, particularly given they have a financial interest in that firm.

In this case, the staff member would have a reasonable suspicion of corruption.

As a result, the staff member:

1. May elect to report the matter internally
2. Is required to report the matter to the OPI (unless they are aware it has been/is about to be reported)

Misconduct – Unauthorised Use of TAFE SA Resources

A TAFE SA staff member becomes aware that a lecturer is using TAFE SA facilities for purposes unrelated to their official duties and has not obtained the necessary approvals to do so.

In this case the lecturer concerned may be guilty of misconduct.

As a result, the staff member:

1. May elect to report the matter internally; and
2. Must consider whether the situation represents 'serious or systemic' misconduct and therefore should be reported through to the OPI.

The question of whether a matter amounts to serious or systemic misconduct will often involve a subjective assessment by the staff member concerned.

In the case above, if the situation involves just one lecturer, the staff member may consider this to be an isolated incident (not serious or systemic) and therefore elect not report the matter to the OPI.

However, if the staff member is aware that a number of lecturers are allegedly using TAFE resources for purposes unrelated to their official duties, the matter should be reported to the OPI.

In any case, it is recommended that TAFE SA staff members err on the side of caution and report matters to the OPI where they are uncertain.

Definitions

As per the Fraud and Corruption Policy

Associated Documents and References

Document/Reference Title
<u>TAFE SA Fraud and Corruption Procedure</u>
<i>TAFE SA Fraud and Corruption Control Plan</i>
<u>Public Interest Disclosure Policy</u>
<u>Public Interest Disclosure Procedure</u>
<u>Gift Register Procedure</u>
<u>Conflict of Interest Policy</u>
<u>Australian Standard on Fraud and Corruption Control</u>
<u>Independent Commissioner Against Corruption Act, 2012</u>
<u>Public Interest Disclosure Act, 2018</u>
<u>Public Sector Act, 2009</u>
<u>Public Sector (Honesty and Accountability) Act, 1995</u>
<u>Criminal Law Consolidation Act, 1935</u>
<u>Directions and Guidelines for Public Officers</u> issued by the Independent Commissioner Against Corruption
<u>Code of Ethics for the South Australian Public Sector</u>

Document Control

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Fraud and Corruption Control Plan

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Table of Contents

1. Introduction	12
2. Overview	13
3. Key Controls	13
3.1 Governance and Ethics	13
3.2 Awareness and Training	14
3.3 Prevention Strategies	14
3.3.1 Internal Control Framework	15
3.3.2 Risk Management	15
3.3.3 Pre-Employment Screening	15
3.3.4 Supplier/Contractor Due Diligence	16
3.4 Detection Strategies	16
3.4.1 Account reconciliations	16
3.4.2 Management reporting	16
3.4.3 Internal Audit	16
3.4.4 External Audit	17
3.4.5 Compliance checks	17
3.4.6 Bona-fides	17
3.4.7 Stocktakes	17
3.5 Monitoring and Reporting	17
3.5.1 Reporting suspected fraud, corruption, misconduct and maladministration	17
3.5.2 Internal Status Reporting	18
3.5.3 Financial Management Compliance Program	18
4. Roles and Responsibilities	18
5. Definitions	21
6. Document Control	22

1. Introduction

TAFE SA is committed to exhibiting:

- the highest possible standards of openness, probity, professionalism and ethical behaviour;
- an environment of sound ethical governance and robust internal controls; and
- a culture that will safeguard the efficient and effective use of TAFE SA's resources.

TAFE SA has a zero tolerance to fraud, corruption, misconduct and maladministration. Suspected fraud, corruption, misconduct and maladministration will be reported, investigated and resolved in accordance with internal policies and procedures and relevant legislation, including the *Independent Commissioner Against Corruption Act, 2012*.

All TAFE SA employees, contractors, volunteers as well as members of Boards and Committees administered by TAFE SA are required to adhere to the public sector values outlined in the *Code of Ethics for the South Australian Public Sector* in the performance of their official duties. These values include:

- **Service** - Proudly serve the community
- **Professionalism** – Strive for excellence
- **Trust** – Have confidence in the ability of others
- **Respect** – Value every individual
- **Collaboration and Engagement** – Create solutions together
- **Honesty and Integrity** – Act truthfully, consistently and fairly
- **Courage and Tenacity** – Never give up
- **Sustainability** – Work to get the best results for current and future generations of South Australians

All employees share in the collective responsibility to assess the risk of fraud, corruption, misconduct and maladministration in the activities undertaken in their business area, identify and report suspected fraud, corruption, misconduct and maladministration and behave ethically and promote a culture of integrity in the workplace.

This Fraud and Corruption Control Plan has been developed consistent with the *South Australian Public Sector Fraud and Corruption Control Policy* which sets out the minimum standards for the prevention, detection, control and response to activities labelled or defined as fraud, corruption, misconduct or maladministration; and promotes ethical and honest behaviour in the workplace and the creation and maintenance of an appropriate workplace culture.

2. Overview

The South Australian Public Sector Fraud and Corruption Control Policy provides for all public sector agencies, including TAFE SA, to develop a Fraud and Corruption Control Plan (FCCP) consistent with the Australian Standard of Fraud and Corruption Control (AS8001 – 2008).

The Australian Standard of Fraud and Corruption Control outlines five key controls to mitigate the risk of fraud, corruption, misconduct and maladministration including:

1. **Governance and Ethics** – designed to demonstrate the “tone at the top” with initiatives which make evident TAFE SA’s commitment to its zero tolerance position in relation to fraud, corruption, misconduct and maladministration;
2. **Awareness and Training** – designed to raise awareness of the risk of fraud, corruption, misconduct and maladministration and outline the process to report actual or suspected fraud, corruption, misconduct and maladministration to the relevant external authorities;
3. **Prevention** – initiatives to deter and minimise the opportunities for fraud, corruption, misconduct and maladministration;
4. **Detection and Investigation** – initiatives to detect and investigate fraud, corruption, misconduct and maladministration as soon as possible after it occurs; and
5. **Response** – initiatives to deal with detected or suspected fraud, corruption, misconduct and maladministration, which are outlined in the TAFE SA Fraud and Corruption Procedure.

3. Key Controls

3.1 Governance and Ethics

Embedding an ethical culture is fundamental to minimising the risk of fraud, corruption, misconduct or maladministration. TAFE SA is committed to creating and maintaining an environment which is professional, client responsive, safe and free from unlawful or inappropriate behaviour.

TAFE SA’s policy of zero tolerance combined with an environment which encourages employees to report suspected fraud, corruption, misconduct or maladministration and the effective implementation of the key strategies outlined below will ensure an ethical culture is maintained across the organisation.

This commitment supports the expectations of the South Australian public that all of the activities of TAFE SA are conducted with efficiency, impartiality and integrity.

Key governance and ethics strategies to minimise the risk of fraud, corruption, misconduct and maladministration across TAFE SA include:

- South Australian Public Sector Fraud and Corruption Control Policy

- Australian Standard on Fraud and Corruption Control (AS8001 – 2008)
- *Public Sector Act, 2009*
- *Public Sector (Honest and Accountability) Act, 1995*
- *Criminal Law Consolidation Act, 1935*
- *Public Interest Disclosure Act, 2018*
- *Independent Commissioner Against Corruption Act, 2012*
- Directions and Guidelines for Public Officers issued by the Independent Commissioner Against Corruption
- Code of Ethics for the South Australian Public Sector
- TAFE SA Fraud and Corruption Policy
- TAFE SA Fraud and Corruption Procedure
- TAFE SA Fraud and Corruption Control Plan
- Conflict of Interest Policy
- Gift Register Procedure
- Public Interest Disclosure Policy
- Public Interest Disclosure Procedure
- TAFE SA Board
- TAFE SA Audit and Risk Committee

3.2 Awareness and Training

The primary purpose of awareness and training is to assist in the prevention and detection of fraud, corruption, misconduct and maladministration by raising the general level of awareness amongst all employees. It also aims to ensure all employees understand their obligation to report actual or suspected fraud, corruption, misconduct or maladministration to the relevant authorities.

TAFE SA has mandated that all staff complete both *ICAC Induction for Public Officers* and *Conflict of Interest* training to ensure staff have a knowledge of:

- What is fraud, corruption, misconduct and maladministration
- TAFE SA's attitude towards fraud, corruption, misconduct and maladministration
- Examples of fraud, corruption, misconduct and maladministration
- How to prevent, detect and respond to fraud, corruption, misconduct and maladministration
- Responsibilities to report suspected fraud, corruption, misconduct and maladministration under the *Independent Commissioner Against Corruption Act, 2012*.

3.3 Prevention Strategies

The key strategies to prevent fraud, corruption, misconduct and maladministration include:

1. development and operation of an effective **internal control framework**
2. establishment of an effective **risk management** process, including

consideration of the risk of fraud and associated controls and treatments;

3. **fraud awareness training (as detailed above)**
4. **pre-employment screening**
5. **supplier/contractor due diligence**

3.3.1 Internal Control Framework

[Treasurer's Instruction 2 'Financial Management'](#) requires Chief Executives to establish an effective internal control framework within their organisation. Internal controls are often the first line of defence against fraud.

The Chief Executive requires Executive and senior management to establish an internal control framework within their respective areas of responsibility which adequately mitigates the risk of fraud. This includes establishing appropriate policies, procedures and internal controls across all critical processes, systems and projects.

Key internal controls developed to mitigate the risk of fraud, corruption, misconduct and maladministration include:

- Policies
- Procedures
- Segregation of duties
- Delegations of Authority – procurement and expenditure
- IT systems (e.g. Basware)

3.3.2 Risk Management

The TAFE SA Risk Management Policy and Framework has been developed in line with the International Standard on Risk Management (ISO31000) and provides for a consistent approach to identifying and managing risk across the organisation, including those risks relating to fraud, corruption, misconduct and maladministration.

TAFE SA identifies risks at both the strategic and operational level, which provides for consideration of risks relating fraud, corruption, misconduct and maladministration, the key controls in place to mitigate those risks and whether any further actions (treatments) are required.

TAFE SA Executive are required to consider the risk of fraud when establishing an internal control framework in their respective areas of responsibility. The risk prioritisation process should be conducted using TAFE SA's Risk Management Policy and Framework and associated risk matrix. Appropriate controls and treatments are to be established to effectively minimise the fraud risks identified.

3.3.3 Pre-Employment Screening

All employees and volunteers are required to undergo a DHS Working With Children Clearance prior to commencing employment. This must be renewed every 5 years. Additional checks may be required depending on the employee's position within the organisation.

Pre-employment screening is an effective means of preventing fraud. For example, pre-employment screening may detect falsified qualifications or employment history. Criminal history checks may identify previous criminal convictions for offences committed within Australia.

3.3.4 Supplier/Contractor Due Diligence

Probity checks and the ongoing management of major suppliers and contractors is an important fraud prevention strategy. Effective due diligence should be performed on contractors and suppliers which may include the following:

- Search on company register
- ABN confirmation
- Verification of personal details of directors
- Director bankruptcy search
- Assessment of credit rating

Consideration should be given to ongoing commercial relationships and reassess a future working relationship if it is found there is an increased risk of fraud or corruption.

3.4 Detection Strategies

It is recognised that, despite having implemented fraud prevention controls, it is possible that fraud may occur from time to time. Therefore, it is important that specific strategies are implemented to detect fraud across the organisation. The key strategies include:

3.4.1 Account reconciliations

Reconciliations (for example bank, credit card etc.) are an important part of the control framework aimed at ensuring resources have been used for the purposes they were provided. Unexplained reconciling items are to be further investigated to ensure there is a logical explanation and to confirm a fraud has not been committed.

3.4.2 Management reporting

Regular management reporting and analytical review is an important control to ensure any unusual variances between actual and budgeted results are detected and appropriately scrutinised. Significant variations from budgeted results may reflect a fraud having been perpetrated in a particular area.

Management should remain diligent when analysing management reports and ensure all variances from anticipated results are able to be explained.

3.4.3 Internal Audit

Internal Audit supports management's efforts to establish a culture that embraces ethics, honesty and integrity. Internal audit assists management through the evaluation of the design and operation of key internal controls, including those designed to mitigate the risk of fraud. Internal Audit may also be involved in reviewing allegations of fraud on behalf of the Chief Executive.

Internal Audit may also perform audits aimed at detecting fraud, including testing of accounts payable and payroll transactions and interrogating the employee and vendor master files to identify any anomalies.

3.4.4 External Audit

Australian Auditing Standards provide for auditing procedures so that the audit will be more likely to detect a material misstatement in financial statements due to fraud or corruption (or error).

Whilst not specifically designed to detect fraud or corruption, the Auditor-General performs testing annually on key internal controls associated with key finance functions including payroll, accounts receivable and accounts payable.

3.4.5 Compliance checks

Compliance checks are performed monthly in order to detect potential non-compliance with key finance and procurement related policies and procedures and Treasurer's Instructions.

3.4.6 Bona-fides

The bona-fide process is an important control aimed at both preventing and detecting fraud across TAFE SA. The effective review of bona-fide reports on a regular basis by management is essential to ensuring only 'bona-fide' employees are paid through the payroll process and that they are paid the correct hours, allowances, overtime etc.

The bona-fide process is also an important control in ensuring employee's leave balances are correctly adjusted for leave taken.

3.4.7 Stocktakes

Regular stocktakes of fixed assets and key inventories are an important control to detect potential fraud or corruption.

Stocktakes involve comparing the number and location of fixed assets and inventories recorded in a (IT) system back to the physical quantity on hand. Any variances can then be investigated and appropriate action taken to ensure the variance does not reoccur.

Significant or reoccurring variances are a key indicator of potential fraud or corruption and require a detailed investigation to determine the root cause of the variance.

3.5 Monitoring and Reporting

3.5.1 Reporting suspected fraud, corruption, misconduct and maladministration

The process to report suspected fraud, corruption, misconduct and maladministration is clearly outlined in the TAFE SA Fraud and Corruption Procedure. This includes

the process to report the matter internally (noting this is not mandatory) and to the relevant external authorities (i.e. ICAC).

3.5.2 Internal Status Reporting

The People and Culture division provide regular status reports on all current investigations into alleged fraud, corruption, misconduct and maladministration to the TAFE SA Audit and Risk Committee and Human Resources Committee (sub-committees of the TAFE SA Board).

3.5.3 Financial Management Compliance Program

Treasurer’s Instruction 28 requires TAFE SA to develop, implement, document and maintain a robust and transparent Financial Management Compliance Program (FMCP).

TAFE SA’s annual FMCP process requires each TAFE SA Executive Director to confirm that they have developed and implemented an effective internal control framework within their respective Directorates. This includes ensuring appropriate controls are established to mitigate the risk of fraud, corruption, misconduct and maladministration.

The Chair of the Board, Chief Executive and Chief Financial Officer are required to certify the FMCP as part of the annual financial statement process.

4. Roles and Responsibilities

Position	Responsibility
TAFE SA Board	<p>Develop and monitor compliance with the TAFE SA risk appetite statement.</p> <p>Ensure appropriate governance arrangements are in place to effectively manage and monitor the risk of fraud, corruption, misconduct and maladministration across TAFE SA.</p>
TAFE SA Audit & Risk Committee	<p>Review the adequacy of the processes in place to identify and manage fraud, corruption, misconduct and maladministration risks across TAFE SA.</p> <p>Bi-annually review and approve the TAFE SA Fraud and Corruption Policy, the TAFE SA Fraud and Corruption Procedure and the TAFE SA Fraud and Corruption Control Plan.</p> <p>Review and approve the annual internal audit plan including projects aimed at preventing and detecting fraud, corruption, misconduct and maladministration across TAFE SA.</p> <p>Monitor all current investigations into allegations of fraud, corruption, misconduct and maladministration across TAFE</p>

Position	Responsibility
	SA to ensure appropriate action(s) are taken to address any potential internal control weaknesses or breakdowns.
Chief Executive	<p>Has ultimate responsibility for managing fraud, corruption, misconduct and maladministration risks across TAFE SA. This includes ensuring that TAFE SA has an effective internal control framework in place to adequately mitigate the risk of fraud.</p> <p>Design and implement an effective risk management framework including risk management processes that provide for the identification and mitigation of key risks, including those relating to fraud, corruption, misconduct and maladministration.</p> <p>Foster a culture that makes active control of fraud, corruption other criminal conduct, misconduct and maladministration the responsibility of all employees.</p> <p>Ensure that TAFE SA Executive members periodically confirm in writing (through the FMCP process) that the Directorate for which they are responsible has adequate processes and controls in place to identify and mitigate the risk of fraud.</p>
All TAFE SA Executive Directors and Directors	<p>Implement and maintain processes, systems and a workplace culture that protects TAFE SA against fraud, corruption, misconduct and maladministration risks in TAFE SA.</p> <p>Ensure key fraud, corruption, misconduct and maladministration risks are recorded in their respective Directorate risk profiles, including strategies in place to mitigate such risks.</p> <p>Periodically confirm in writing (through the FMCP process) that the Directorate for which they are responsible has adequate processes and controls in place to identify and mitigate the risk of fraud.</p>
People & Culture Directorate	<p>Ensure all allegations of fraud and corruption (excluding vexatious or frivolous allegations) are fully investigated and appropriate action taken.</p> <p>Oversee the delivery of fraud awareness training across TAFE SA to promote ethical conduct and an ethical culture.</p>

Position	Responsibility
<p>Manager, Internal Audit & Risk</p>	<p>Review the key fraud and corruption risks, controls and treatments identified by Executive as part of the risk management process.</p> <p>Consider the risk of fraud and corruption and associated key controls as part of the annual internal audit planning process.</p> <p>Conduct fraud related internal audits in line with the approved Internal Audit Plan and ensure appropriate action is taken to address any control deficiencies identified.</p> <p>Provide a central point for managing fraud and corruption risks across TAFE SA, including advice to management on the strategies in place to mitigate fraud and corruption risks.</p> <p>Ensure appropriate action is taken to address any control weaknesses identified as part of any fraud and corruption investigations undertaken.</p>
<p>All staff</p>	<p>Expected to comply with their conditions of employment and to contribute to a culture of ethical and lawful behaviour. Will not, for themselves or others seek or accept gifts or benefits that could be reasonably perceived as influencing their decision making process.</p> <p>Expected to report all instances of conduct alleged or reasonably suspected to be fraud, corruption and other criminal conduct, misconduct and maladministration. Failure to report in compliance with the ICAC Directions and Guidelines and/or the 'Code of Ethics for the South Australian Public Sector' is misconduct and will render an employee liable to disciplinary action and may render other public officers subject to adverse action.</p> <p>Fully cooperate with any investigation into allegations of fraud, corruption, misconduct or maladministration undertaken by TAFE SA or other external inquiry agencies including the Independent Commission Against Corruption, SAPOL and SA Ombudsman.</p>

5. Definitions

Term	Definition
Fraud [^]	A dishonest activity causing actual or potential financial loss to any person or entity including the theft of moneys or other property by employees or persons external to the entity (this includes the deliberate falsification, concealment, destruction or use of falsified documents used or intended for normal business purposes and the improper use of information or position/status for personal benefit).
Corruption*	<p>Corruption refers to conduct that constitutes an offence against Part 7 Division 4 (Offences relating to public officers) of the <i>Criminal Law Consolidation Act, 1935</i>, and includes:</p> <ul style="list-style-type: none"> • Bribery and corruption of public officers; • Threats or reprisals against public officers; • Abuse of public office; • Demanding or requiring benefit based on public office; and • Offences relating to appointment to public office.
Misconduct in public administration*	<p>Misconduct means:</p> <ul style="list-style-type: none"> • Contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or • Other misconduct of a public officer while acting in his or her capacity as a public officer.
Maladministration in public administration*	<p>Maladministration means:</p> <ul style="list-style-type: none"> • Conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or • Conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions.

[^] As per the South Australian Public Sector Fraud and Corruption Policy

* As per the *Independent Commissioner Against Corruption Act, 2012*

6. Document Control

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