

Fraud and Corruption Control

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1.0 Purpose

Griffith University has zero tolerance for fraud and corruption and is committed to an ethical culture of honesty, integrity and professionalism. This culture is characterised by consistent demonstration of strong moral principles and adherence to University policies and procedures including the Griffith University Code of Conduct, across the University community, maintaining a culture of integrity and ethical decision-making and preventing, detecting and properly responding to fraud and corruption. This policy outlines the University's commitment to preventing, detecting and properly responding to fraud and corruption, along with the principles underpinning our commitment, our system and mechanisms for responding to fraud and corruption and key roles and responsibilities.

This policy also supports Griffith's commitment to the United Nations Sustainable Development Goals in promoting and supporting the University's responsibility for cultivating a decent, fair, transparent, and accountable workplace that operates with integrity.

In addition to this policy, Griffith's framework for the overall management of fraud and corruption risks comprises the key policies and procedures identified in the related policy documents and supporting documents in this policy.

2.0 Scope

This policy applies to all University staff, University Council and University Committee members. It also applies to any of the University's controlled entities and may include third parties granted access to or assisting the University and its controlled entities. This policy is supported by the Fraud and Corruption Control Procedure.

This policy must be read in conjunction with any agreed processes for managing alleged staff misconduct that are considered under the University Enterprise Agreements and the related policy documents and supporting documents in this policy.

This policy applies to all students to the extent that they can assist in prevention and response to fraud and corruption, however any matters relating to alleged general, research or academic misconduct will be dealt with as set out in the *Student Conduct, Safety and Wellbeing Policy*, *Student Academic Integrity Policy*, *Responsible Conduct of Research Policy*, and related instruments or any equivalent policies for University controlled entities.

3.0 Policy Statement

3.1 General principles

The University has a zero tolerance for fraud and corrupt conduct and is committed to proactively preventing, detecting and properly responding to fraud and corruption. The University fraud and corruption control system is underpinned by the following principles and commitments:

- Cultivating an ethical culture of integrity and transparency which is driven by Griffith's values and is supported by strong governance practices that promote an organisation resistant to fraudulent and corrupt behaviour.
- Requiring all members of the University community to be accountable and responsible for ensuring that they perform their duties and act in accordance with all legislative requirements.
- Providing formal and informal training and awareness programs to provide staff with the resources to detect and prevent fraud and corruption; and an understanding of the consequences of engaging in fraud or corrupt behaviour.
- Facilitating and promoting sound fraud and corrupt conduct risk management practices and processes across the University.
- Designing, implementing and assessing systems of internal control including external and internal audit, data analysis and continuous monitoring, to evaluate performance, detect suspicious, abnormal and unusual activity and ensure that controls are adequate, operating effectively and able to mitigate and prevent the risk of fraud and corruption.
- Encouraging, protecting and supporting members of the University community to identify and report suspected fraud or corrupt conduct.
- Encouraging and facilitating, through planning and provision of resources, the identification and honest disclosure of reasonably suspected fraud or corrupt conduct.

3.2 Fraud and corruption control system

The University has identified the following elements as critical to its successful and proactive control of corrupt and fraudulent activity. These elements can assist the University community to understand, identify and report any fraudulent or corrupt actions or wrong doings.



The Fraud and Corruption Control Procedure outlines the practical implementation of these elements within the University and details the minimum mandatory requirements of all staff in implementing the prevention, detection and response requirements within Griffith.

- **Prevention:** These are proactive measures designed to help reduce the risk of fraud corruption occurring in the first place.
 - Setting the standards of behaviour expected from all staff members as outlined in the University's Code of Conduct and its related policies.
 - Mandatory training for all staff on their roles and responsibilities in preventing, detecting and reporting suspected fraud or corruption, and specialised training for critical role staff – staff in areas of higher risk exposure.
 - Implementing, testing and reviewing the controls that protect the University's finances, physical assets, students, staff, information, intellectual property and academic activity.
 - A transparent process to facilitate the disclosure and effective management of any actual or potential conflicts of interest in accordance with the University's Conflict of Interest Policy.
- **Detection and reporting:** These are measures designed to identify attempts or acts of fraud or corruption occurring, or to uncover incidents of fraud and corruption as soon as possible after it occurs.
 - The University is subject to mandatory reporting requirements arising from legislation that governs its activities in Australia and offshore jurisdictions, including but not limited to the *Financial Management Act 1994* and the *Crime and Corruption Act 2001*.
 - All members of the University community including staff and external stakeholders play an important role in identifying and reporting suspected or actual fraud or corruption. Where any staff member or external stakeholders is aware of or suspects fraudulent or corrupt activities they must report these suspicions immediately in accordance with the Public Interest Disclosure Policy and the Fraud and Corruption Control Procedure.
- **Respond:** These are reactive measures designed to investigate, take corrective action, remedy the harm caused by fraud or corruption and ensure learnings are captured and used to enhance prevention and detection strategies.
 - The University will undertake an initial assessment of any report of suspected fraud or corruption to determine the substance of an allegation, if it requires further investigation, and/or whether it must be addressed under the Public Interest Disclosure Policy.
 - All information received by the University in relation to suspected fraudulent or other types of corrupt conduct will be collected, classified and handled in accordance with the Privacy Statement and relevant legislative requirements relating to confidentiality.
 - All University officers who are involved in or become aware of an investigation into possible fraud or corruption must keep the details and results of any investigation confidential.
 - All findings following an investigation of fraud or corruption will be actioned in accordance with relevant laws, University policy and/or the terms of the applicable Enterprise Agreement or employment contract. Findings may lead to disciplinary action, including termination of employment in accordance with the applicable Enterprise Agreement or termination of a contract of engagement, as applicable.
 - Findings of fraud or corruption can also expose an individual to criminal or civil liability and could result in imprisonment or the imposition of a significant financial penalty on the individual.

3.3 Reporting fraud and corrupt conduct

All members of the University community including staff and external stakeholders play an important role in identifying and reporting suspected or actual fraud or corruption. Where any staff member or

external stakeholder is aware of or suspects fraudulent or corrupt activities, they must report these suspicions immediately in accordance with the Public Interest Disclosure Policy.

All University officers who are involved in or become aware of an investigation into possible fraud or corruption must keep the details and results of any investigation confidential.

Where possible fraud or corrupt conduct is suspected or reported, Griffith will:

- treat all allegations of reasonably suspected fraud or corrupt conduct confidentially and deal with them as required by legislation and University policy.
- take all reasonable steps to support and protect staff, who report wrongdoing or suspicions of fraudulent or corrupt activities, from possible detrimental conduct including reprisals or victimisation.
- take disciplinary action against those who have engaged in fraud or corrupt conduct, notwithstanding their position and power and will seek to recover assets or pursue civil or criminal action, where appropriate.
- deal with false, misleading frivolous or vexatious complaints including the possible commencement of disciplinary action.

4.0 Roles, responsibilities and delegations

The roles and responsibilities set below must be read in conjunction with the University's Delegations Register.

ROLE	RESPONSIBILITY
Audit & Risk Committee	<ul style="list-style-type: none"> ▪ Advises Council on risk management at the University. ▪ Assists and supports the University Council and the Vice Chancellor to discharge the financial and performance management responsibilities imposed under the <i>Financial Accountability Act 2009</i>, <i>Financial and Performance Management Standard 2009</i> and other relevant legislation. ▪ Reviews the University's integrity programs and controls that management has established to monitor compliance with the University's Code of Conduct and embed a culture which is committed to lawful and high standards of ethical behaviour. ▪ Ensures that: <ul style="list-style-type: none"> ○ the University's Risk Management Framework and practices are appropriate, operating effectively and support the promotion of a positive and constructive culture of risk management. ○ the University's financial reporting, system of risk oversight and management and internal control environment are appropriate and effective. ○ the University's internal and external audit function operates effectively, efficiently, and economically. ○ the University effectively monitors compliance with its regulatory obligations including responding to any material breaches and/or regulatory actions taken against the University. ▪ Assesses whether management's approach to maintaining an effective control environment is sound and effective, and if relevant

policies and procedures have been developed, implemented and periodically reviewed.

- Reviews reports of fraud and corruption, including results of any investigations and effectiveness of corrective actions taken by management to prevent and deter fraud.
- Assesses the effectiveness of the risk management system, as well as the various sources of assurance and their overall adequacy.
- Identifies and reviews any special projects or investigations.
- Reviews reports as necessary, from the COO regarding material violations of laws and regulations or any breach of fiduciary duty as identified and claimed either internally or externally and brought to the attention of management.
- Reviews procedures for receiving employee complaints and concerns under the University Public Interest disclosure program as administered by the COO.
- Ensures the occurrence and nature of formal complaints, allegations of misconduct, breaches of academic or research integrity and critical incidents are monitored and action is taken to address underlying causes.

Vice Chancellor

Approves this policy and receives advice in relation to fraud and corruption control implementation.

Chief Operating Officer
(COO)

- Responsible for the management of risks faced by the University, including ensuring the adequacy and operation of internal controls.
 - Responsible for oversight and ensuring fraud control processes are assigned to the appropriate senior executives.
 - As CCC Liaison, has a duty to notify the Crime and Corruption Commission (CCC) if they reasonably suspect that a "complaint, or information or matter involves, or may involve, corrupt conduct."
 - As the University's accountable officer, has a duty to make notifications in relation to material loss, to the Minister, the Queensland Audit Office, the police or the Crime and Corruption Commission
 - Implements and manages of the Fraud and Corruption Control procedure.
 - Receives and actions fraud and related loss reports from managers and staff.
 - Determines when an investigation is required.
 - Ensures there is an ongoing fraud awareness program, including training for management and staff in relation to their responsibilities for preventing, detecting and reporting fraud.
 - Ensures that the annual risk review process properly addresses fraud risks.
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Internal Audit

- Undertakes regular and systematic analysis and evaluation of the effectiveness of internal controls and risk management processes which may include the prevention, detection and reporting of fraud or corruption.
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- Provides ongoing assessment and evaluation of the effectiveness and efficiency of financial and operational controls and reporting mechanisms
- Provides assistance in risk management including the identification of fraud risk and recommendations for improvement.

Office of the General Counsel
(Integrity Unit)

- Accepts reports of suspected fraud or corruption made in accordance with the Fraud & Corruption Control Procedure.
- Facilitates investigations with regard to those reports and coordinating any notification to an external authority.
- Analyses the results of investigation to inform improvements in future control measures.
- Periodically reviews the Fraud & Corruption Control Procedure and framework against current developments in fraud and corruption control and recommending any changes that would enhance fraud and corruption management.
- Reports material fraud incidents and findings from investigations to the Vice Chancellor, Audit and Risk Committee and makes quarterly reports of actual and attempted fraud, including mitigation and response plans, to Audit and Risk Committee.

Executive Group

- Cultivates a culture within their organisation area that supports high standards of ethical conduct in accordance with the University's Code of Conduct.
- Implements this policy through the Fraud and Corruption Control Procedure and an effective internal control structure.
- Establishes controls and procedures for prevention and detection of any fraudulent or corrupt activities in accordance with the Fraud and Corruption Control Procedure
- Identifies risk exposures to corrupt and fraudulent activities and ensure that regular assessment of these risks is undertaken
- Reinforces the requirement for compliance for ethical conduct by all University community members and encourages the prompt reporting of any instances of fraud or corrupt conduct.

Managers (within
organisational area)

- Ensures that all staff are aware of the University's policy on corruption and fraud control, and their obligations for ethical conduct in their duties, including the online Fraud and Corruption training module.
 - Displays positive attitudes towards compliance with laws, regulations and University policies.
 - Ensures that they are aware of indicators of fraudulent and corrupt conduct and responds appropriately to such indicators.
 - Establishes adequate internal controls to provide for the security and accountability of University resources to prevent or reduce the opportunity for fraudulent and corrupt activities.
 - Promotes and manages fraud and corruption prevention controls that fall within their role. Notifies allegations of fraud or corrupt conduct to the COO in accordance with the Fraud and Corruption Control Procedure.
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- Ensures persons who raise concerns in relation to possible fraud are protected from reprisals pursuant to the protections afforded by the Public Interest Disclosure Policy, including monitoring the work environment for any evidence of reprisal action and ensuring compliance with the risk management plan developed in consultation with the staff member or external stakeholder and approved by the COO.
- Ensures staff reporting to them have completed the applicable training and have read and understood, as a minimum the Fraud and Corruption Control Procedure, Public Interest Disclosure Policy, Code of Conduct, Gifts and Benefits Policy and Conflict of Interest Policy. Managers should also refer staff to the Integrity website and the Whistleblowing website.

All staff and students

- Undertakes their duties and uphold the University's ethical culture in accordance with all legislative requirements, the Code of Conduct and the University's integrity policies.
 - Ensures any mandatory training is completed.
 - Promptly reports any instances or suspicion of fraudulent or corrupt activities in accordance with the Fraud and Corruption Control Procedure.
 - Identifies and reports suspicious actions or wrongdoing to their supervisors or other reporting channels the University provides.
 - Completes the relevant fraud and corruption awareness training and is aware of the related policy documents below.
 - Discloses to their supervisor any material personal interest that relates to the affairs of the University.
 - Undertakes appropriate record keeping.
 - Deals with all reports of suspected fraud professionally and promptly.
 - Promptly reports any instances of fraudulent or corrupt activities in accordance with the Fraud and Corruption Control Procedure.
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5.0 Definitions

For the purposes of this policy and related policy documents, the following definitions apply:

Corruption is defined in the *Crime and Corruption Act 2001* as dishonest activity where an individual acts contrary to the interests of the University or/and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity. It also includes the performance of a dishonest (not impartial) act, breach of trust or misuse of information or material acquired. Further, where proved, it can be a criminal offence or treated as a disciplinary breach providing reasonable grounds for termination of services.

Fraud is dishonest activity causing actual or potential financial loss to any person or organisation including theft of property including money, intellectual property or information. It also includes falsification, concealment, or destruction of falsified documentation used or intended for use for a normal business purpose, the improper use of information or position, making false statements or representations, evasion, manipulation of information, criminal deception and abuse of property or time.

Material Loss means:

- if the property is money—a loss of more than \$500; or
- otherwise—a loss valued by the by the accountable officer of the University at more than \$5,000.

Staff means continuing, fixed-term and casual staff, including senior management, executive, academic, general, visiting, honorary and adjunct, conjoint appointments and volunteers participating in University business or activities.

6.0 Information

Title	Fraud and Corruption Control Policy
Document number	2023/0001136
Purpose	This policy requires Griffith University to commit to an ethical culture of integrity characterised by consistent demonstration across the University community of strong moral principles and standards of honesty, and adherence to University policies and procedures including the University Code of Conduct.
Audience	Staff, Students, Public
Category	Operational
Subcategory	Risk & Integrity
UN Sustainable Development Goals (SDGs)	This document aligns with Sustainable Development Goal: 16: Peace, Justice and Strong Institutions
Approval date	8 November 2023
Effective date	8 November 2023
Review date	2026
Policy advisor	General Counsel
Approving authority	Vice Chancellor

7.0 Related Policy Documents and Supporting Documents

Legislation	Crime and Corruption Act 2001 Commonwealth Crimes Act 1914
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Financial Accountability Act 2009
 Financial and Performance Management Standard 2009
 Public Interest Disclosure Act 2010
 Public Sector Ethics Act 1994
 Queensland Criminal Code Act 1899
 The Australian Standard on Fraud and Corruption Control (AS8001-2008)

Policy

Code of Conduct
 Conflict of Interest Policy
 Gifts and Benefits Policy
 Legislative Compliance Policy
 Personal Relationships in the Workplace Policy
 Privacy Statement
 Public Interest Disclosure Policy
 Responsible Conduct of Research Policy
 Risk and Resilience Management Policy
 Student Academic Integrity Policy
 Student Conduct, Safety and Wellbeing Policy

Procedures

Fraud and Corruption Control Procedure
 Legislative Compliance Procedure
 Enterprise Risk and Resilience Management Frameworks

Local Protocol

N/A

Forms

N/A
