



# BANANA SHIRE COUNCIL

## Plan

TITLE	<b>FRAUD AND CORRUPTION PLAN</b>
RELATES TO POLICY	<b>FRAUD AND CORRUPTION POLICY</b>
APPROVED BY CEO	<b>28 February 2018</b>
REVIEWED/AMENDED	
NEXT REVIEW DUE	<b>January 2020</b>

### Fraud and Corruption Plan

This plan will assist Council in:

- Identifying the risk of fraud and corruption
- Ensuring adequate training is undertaken in relation to fraud and corruption including the employee code of conduct
- Management the process of identifying and recording potential or actual fraud and corruption
- Identify prevention, detection and response strategies

### Definition

#### Fraud (QAO):

Dishonest activity causing actual or potential financial loss to any person or entity, including theft of moneys and other property by employees or persons external to the entity and whether or not deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position.

#### Corruption (QAO):

Dishonest activity in which a director, executive, manager, employee or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.

### Strategy 1 Prevention

Item	Activity	Oversight/Approved By	Timeframe/Reviewed
Policy	Develop Fraud and Corruption Policy	CEO	2018 and 2 year intervals
Identify Risk	Risk Register	Manager Governance and Risk	Annual review
Awareness	Employee and Contractor training	Director Corporate and Community	Include in employee/contractor induction
Related policies and procedures	Update and continue awareness	Manager Governance and Risk	2 yearly
Disclosures	Related Party Disclosure	Director Corporate and Community	Annual financial statements
Accounting Manual	Document all processes	Director Corporate and Community	Review annually
Contracting	Include reference to fraud related in contracting documentation	Director Corporate and Community	Review annually

### Strategy 2 Detection

Item	Activity	Oversight/Approved By	Timeframe/Reviewed
Awareness	Procurement Policy and Procedure	Director Corporate and Community	Include in employee/contractor induction
Internal Audit	Include fraud and corruption issues in audit plan	Manager Governance and Risk	Each plan review
Reporting	Undertake monthly sweep reports to identify transaction outside policy process	Accounts Payable	Quarterly/Annually
Reporting Channels	Provide access for reporting of fraud	Manager Governance and Risk	Include in employee/contractor induction

### Strategy 3 Response

Item	Activity	Oversight/Approved By	Timeframe/Reviewed
Performance Management	Activity monitor performance against policy and implement performance management and/or disciplinary procedures	CEO, Directors and Managers	As required

Policies and Procedures	Monitor controls and system compliance and undertake reviews	CEO, Directors and Managers	At least annually
Risk Register	Add any additional risks that are identified through the process activity	Manager Governance and Risk	As identified
Internal and External Audit Matters	Respond to matters of fraud and corruption raised in the internal and external audits	Manager Governance and Risk Director Corporate and Community	As identified
Records and Reporting	Keep appropriate records of fraud and corruption and report to the, policy, QAO, CCC and Department as required	CEO, Directors and Managers Manager Governance and Risk	As identified

**APPROVED**

  
 CHIEF EXECUTIVE OFFICER  
 BANANA SHIRE COUNCIL

  
 DATE