City of Greater Geraldton
a vibrant future

FRAUD AND CORRUPTION CONTROL PLAN 2026

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FRAUD AND CORRUPTION CONTROL PLAN

1. Introduction

Fraud and corruption are present and growing threats across our society, including local governments. As well as loss of funds, fraud and corruption can result in loss of confidence in government institutions. The community needs to have faith that the public sector is serving them well for democracy to work.

The social contract between ratepayers and local government is threatened when public money is misappropriated or other wrongdoing occurs. It strikes at the core of trust, accountability, and transparency in local government.

The City of Greater Geraldton (the City) is committed to the highest possible standards of openness, probity, and accountability in all its operations. This Fraud and Corruption Control Plan (the Plan) has been developed in line with Australian Standard AS8001-2021 Fraud and Corruption Control and forms an integral part of the City's Risk Management Framework.

In accordance with the City's Risk Management Framework and Risk Management Policy, the City has zero tolerance to fraud, corruption, or misconduct (fraud or corruption). Suspected fraud or corruption will be reported, investigated and resolved in accordance with internal policies and procedures and the Corruption, Crime and Misconduct Act 2003 (and any subsequent amendments). All legal obligations to the principles of procedural fairness will be met.

This Plan is part of the City's overall integrity framework and works alongside:

a) Fraud and Corruption Control Policy
b) Governance Framework
c) Risk Management Framework and Risk Management Policy
d) Code of Conduct for Employees
e) Code of Conduct for Council Members, Committee Members and Candidates
f) Code of Business Ethics

2. Definitions

2.1. Fraud

Fraud is defined by Australian Standard AS8001-2021 as:

"Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of money 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 includes any practice that involves deceit or other dishonest means by which a benefit is obtained. The benefits may be obtained by:

a) *Internal fraud* – Fraud where at least one perpetrator is employed by or has a close association with the target organisation and has detailed internal knowledge of the organisation's operations, systems and procedures.
b) *External fraud* – Fraud where no perpetrator is employed by or has a close association with the target organization.

Fraud can take many forms. Certain functions and activities carry inherent fraud risks. For example, procurement fraud is a significant risk in local government due to the high volume of services the City procures from local businesses and the possibility that City employees may have personal or professional relationships with those businesses.

Some other common types of fraud are:

a) Theft or obtaining property, financial advantage or any other benefit by deception;
b) Providing false or misleading information, or failing to provide information where there is an obligation to do so;
c) Causing a loss, or avoiding or creating a liability by deception;
d) Making, using or possessing forged or falsified documents;
e) Unlawful use of computers, vehicles, telephones and other property or services;
f) Manipulating expenses or salaries, including timesheets and leave requests, and
g) Misuse of position.

Types of City services that can be exposed to fraud risk are outlined in Annexure 2 of this Plan.

2.2. Corruption

Corruption is defined by Australian Standard AS8001-2021 as:

"Dishonest activity in which a person associated with an organisation acts contrary to the interest of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation".

Corruption is any conduct that is improper, immoral or fraudulent and may include (but not limited to):

a) conflict of interest;
b) dishonestly using influence;
c) blackmail;
d) failure to disclose gifts or hospitality;
e) acceptance of a bribe;
f) nepotism;
g) misuse of internet or email; and
h) the unauthorised release of confidential, private information or intellectual property.

2.3. Misconduct

Serious misconduct as defined by the *Corruption, Crime and Misconduct Act 2003 (WA)* is when a public officer:

a) acts corruptly or corruptly fails to act in the course of their duties; or
b) corruptly takes advantage of their position for the benefit or detriment of any person; or
c) commits an offence which carries a penalty of two or more years imprisonment.

Minor misconduct as defined by section 4(d) of the *Corruption, Crime and Misconduct Act 2003 (WA)* occurs if a public officer engages in conduct that:

a) adversely affects, or could adversely affect, directly or indirectly, the honest or impartial performance of the functions of a public authority or public officer, whether the public officer was acting in their public officer capacity at the time of engaging in the conduct; or

b) constitutes or involves the performance of his or her functions in a manner that is not honest or impartial; or
c) constitutes or involves a breach of trust placed in the public officer because of his or her office or employment as a public officer; or
d) involves the misuse of information or material that the public officer has acquired in connection with his or her functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person.

3. Scope

This Plan details the City's intended action in implementing and monitoring fraud and corruption prevention, detection, and response initiatives. This plan has been developed to deliver the objectives of Council Policy 4.22 Fraud and Corruption Control, in compliance with the requirements of the *Australian Fraud and Corruption Standard AS8001-2021*.

Although the Chief Executive Officer (CEO) has overall responsibility to ensure proper controls and systems are in place to prevent fraud or corruption from occurring, and to monitor fraud and corruption risks, all parties are accountable for and have a role to play in fraud and corruption control. The City requires all parties to report suspected fraudulent or corrupt activity.

This Plan applies to:

a) all employees,
b) elected members, elected and unelected committee members, and
c) any external party involved in providing goods and services, with or without payment, to the City, such as contractors, consultants, outsourced service providers, suppliers, and volunteers are accountable for and have a role to play in fraud and corruption control. The City requires all parties to report suspected fraudulent or corrupt activity.

Where a fraud and corruption process has not been defined, the City will draw on the AS 8001 Fraud and Corruption Control Standard and the Office of Auditor General Fraud Risk Management – Better Practice Guide.

4. Purpose

This Plan outlines the City's approach to controlling fraud and corruption through:

- Setting the City's anti-fraud and anti-corruption policies;
- Developing, implementing and maintaining a holistic integrity framework;
- Fraud and corruption control planning;
- Risk management including all aspects of identification, analysis, evaluation, treatment, monitoring, and reporting;
- Awareness training for employees and elected members;
- Establishing clear accountability structures in terms of response and investigation, and
- Enforcement and disciplinary actions.

This Plan has been developed to address fraud and corruption prevention, detection, recovery, monitoring, and reporting. We all have a key responsibility to safeguard against damage and loss through fraud and corruption. We all have an obligation to support efforts to reduce associated risk by behaving with integrity and professionalism in undertaking our respective duties.

Whilst the Plan establishes the City's attitude and approach to fraud and corruption control, the Codes of Conduct set out the high standards of ethical behaviour expected.

5. Planning and Resourcing

5.1. Program for Planning and Review

A review of this Plan is undertaken every two years in conjunction with Council Policy 4.22 Fraud and Corruption Control.

5.2. Roles and Responsibilities

The City's Fraud and Corruption framework includes areas with responsibilities for defining, supporting, controlling and enforcing obligations under the Plan. These include core areas, such as the Council and Audit, Risk and Improvement Committee or individuals responsible for implementing policies, and complementary areas responsible for compliance and audit.

5.2.1. Council Members, elected and unelected committee members

Section 2.7 of the *Local Government Act 1995* states that the Role of Council involves governing the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions. The role of Council involves overseeing the allocation of the local government's finances and resources and determining the local government's policies.

Council operates in accordance with the Local Government Act 1995 and relevant legislation, including in relation to integrity and governance. Council is responsible for setting integrity expectations and embodies these through the City's values, Code of Conduct for Council Members, Committee Members and Candidates, the Risk Management Framework and the Governance Framework. Council approves policy documents as they relate to integrity matters and sets and endorses delegations for specific functions to the Chief Executive Officer and relevant officers. Council endorses the City's Annual Compliance Audit Return and the Terms of Reference for the Audit, Risk and Improvement Committee.

Council Members, elected and unelected committee members have a duty to ensure that City assets are safeguarded from fraud and abuse and to ensure that Council's powers, duties, and responsibilities are exercised in an open, fair and proper manner to the highest standards of probity. These issues need to be borne in mind when considering reports, making decisions and scrutinising Council's activities.

5.2.2. Audit, Risk and Improvement Committee (ARIC)

ARIC acts in accordance with its Terms of Reference and its responsibilities outlined in the Local Government (Audit) Regulations 1996. ARIC monitors the effectiveness of the City's Risk Management Framework which includes fraud and corruption risks, and receives reports on strategic integrity matters, the annual Compliance Audit Return, and considers reports by the Officer of Auditor General including but not limited to the annual external audit. ARIC is responsible for ensuring that regular audits are undertaken in line with this Plan and considers the relevant inclusions in the Strategic Internal Audit Plan to encompass fraud risks. Audits are designed to assist the City to monitor and review its misconduct resistance approach.

The purpose is to identify:

a) work areas where elements of the City misconduct resistance approach may need refreshing or improving; and

b) elements of the misconduct resistance approach that may need attention across the entire organisation.

5.2.3. Chief Executive Officer (CEO)

The CEO has primary responsibility for the effective and economical use of the City's resources and for determining appropriate controls in managing fraud and corruption risks in the City. This responsibility is appropriately delegated to the directors, managers, and line supervisors. The CEO provides regular communication to the organisation about the Fraud and Corruption Control Policy and Plan.

Under the *Corruption, Crime and Misconduct Act 2003*, the CEO is required to notify the Public Sector Commission of suspected minor fraud or corruption, or the Corruption and Crime Commission (CCC) if serious fraud or corruption is suspected.

5.2.4. Director Corporate Services - Executive Sponsor for Fraud and Corruption Control

In recognising that fraud and corruption control are significant business risks, the Director Corporate Services is the City's designated Executive Sponsor for the Plan.

The role of the Executive Sponsor is to champion fraud and corruption control within the City and to oversee the development and implementation of the Plan's effective integration into the City's strategic and corporate planning, and governance and operational systems.

5.2.5. Manager Corporate Compliance and Chief Financial Officer

The Manager Corporate Compliance and the Chief Financial Officer review the Fraud and Corruption Control Policy and Plan to ensure effectiveness. They ensure internal audit programs and procurement procedures adequately address fraud and corruption risks. They coordinate external investigations while consulting with the Director Corporate Services to prepare recommendations for the Chief Executive Officer. They also involve coordinating civil action to recover any losses arising from fraudulent or corrupt conduct and reporting all serious fraud and corruption matters to Western Australia Police and any other appropriate agency in line with organisational and legal obligations. They are responsible for the development of fraud and corruption awareness and education programs and championing the delivery of these alongside Human Resources.

5.2.6. Directors, Managers and Line Managers

Directors, managers and line managers are responsible for ensuring that the Plan is implemented within their business units by:

a) providing leadership, guidance and support of employees in preventing fraud and corruption and modelling ethical behaviour;
b) setting/enforcing disciplinary standards;
c) identifying high fraud and corruption risk areas;
d) identifying specific sources of fraud or corruption risk;
e) participating in fraud and corruption risk assessment reviews;
f) implementing remedial action to address issues identified by the fraud and corruption risk assessment reviews;
g) assessing the cost/benefit of introducing anti-fraud and corruption procedures;
h) developing/modifying practices to reduce fraud and corruption risk;
i) monitoring the continued operation of controls to prevent fraud and corruption;

j) receiving reports of suspected fraud or corruption from employees and taking appropriate steps to address concerns reported;
k) reporting suspected fraud and corruption promptly and maintaining confidentiality; and
l) ensuring the protection of complainants who report fraudulent or corrupt activities.

5.2.7. Employees

All employees have a responsibility to contribute to preventing fraud and corruption by acting ethically, complying with controls, policies and procedures, and reporting suspected incidences of fraudulent or corrupt behaviour through the internal reporting framework (encouraged in the first instance).

The City will provide support and protection to any employee who reports incidences of fraud and corruption.

To be able to actively and positively contribute to fraud and corruption prevention, all employees should:

a) embrace an ethical work-place culture;
b) recognise the value and importance of personally contributing to fraud and corruption prevention;
c) develop an understanding of good work practices, systems and controls;
d) keep abreast of best practices for preventing fraud and corruption;
e) become aware of the different types of fraud and corruption that can occur in the workplace and how to detect them; and
f) report suspected incidences of fraudulent or corrupt conduct in accordance with policies and procedures.

5.2.8. Public Interest Disclosure Officers

Public Interest Disclosure (PID) officers will investigate information disclosed, or cause that information to be investigated, and take action following the completion of the investigation in accordance with the relevant provisions of the Public Interest Disclosure Act 2003 (PID Act).

5.2.9. Human Resources

Human Resources plays a major role in both the management of the grievance and the discipline process. Alongside the Manager Corporate Compliance and Chief Financial Officer, responsibilities also include the championing and delivery of fraud and corruption awareness and education programs.

5.2.10. External Assistance

The Public Sector Commission (PSC) and Corruption and Crime Commission (CCC) work in collaboration with government agencies to educate, prevent, assess and investigate fraud and corruption in the public sector.

The Office of the Auditor General (OAG) is the agency accountable for the audit oversight of the entire sector and provides recommendations to improve local government management practices.

The Department of Local Government, Industry Regulation and Safety (DLGIRS) and the Western Australia Local Government Association (WALGA) provide support to local governments with a range of governance and probity advice services. WALGA provides comprehensive training support to both Council Members and local government employees.

Local Government Insurance Scheme (WA) (LGIS) provides insurance, risk, and governance services to local governments.

6. Fraud and Corruption Prevention

6.1. Integrity Framework

6.1.1. Code of Conduct

This Plan establishes the City's attitude and approach to fraud and corruption control, while the Codes of Conduct set out the high standards of ethical behaviour expected of employees, council members, committee members and candidates.

Council Policy 4.2 Code of Conduct for Council Members, Committee Members and Candidates is prescribed by legislation, endorsed by Council, and takes account of specific roles and requirements. The Employee Code of Conduct sits at an operational level and applies to all employees.

6.1.2. Policies and Procedures

The City has a range of policies and procedures which govern and support the City's day-to-day operations and decision making. Fraud and corruption prevention and detection controls are embedded in the various policies listed in Annexure 1. Council policies are available on the City's website whereas Operational policies are available in the City's record management system and on the Intranet.

6.1.3. Legislation, Standards and Guidance

The City is subject to a wide range of legislation, standards and guidance, including but not limited to:

a) Corruption, Crime and Misconduct Act 2003	b) Corruption, Crime and Misconduct Amendment Act 2024
c) Local Government Act 1995	d) Local Government (Financial Management) Regulations 1996
e) Local Government (Model Code of Conduct) Regulations 2021	f) Local Government (Administration) Regulations 1996
g) Local Government (Functions and General) Regulations 1996	h) Local Government (Audit) Regulations 1996
i) Public Sector Management Act 1994	j) Criminal Code Compilation Act 1913
k) Public Interest Disclosure Act 2003	l) State Records Act 2000
m) Freedom of Information Act 1992	n) AS ISO 31000:2018 Risk Management – Guidelines
o) AS 8001:2021 – Fraud and corruption control	p) Fraud Risk Management – Better Practice Guide (WA OAG)

6.2. Internal Control Systems

All business processes, especially those identified as having a higher risk of fraud and corruption (as listed in Annexure 2), are subject to a rigorous system of internal controls that are documented, reviewed and updated regularly, and understood by relevant employees.

Strong internal controls are important in protecting against fraud and corruption. In many cases where fraud and corruption are detected, it is possible to identify a fundamental control weakness or failure that either allowed the incident to occur or failed to detect it quickly after it occurred.

Line supervisors are responsible for ensuring appropriate work systems, including internal controls, are established and maintained. Managers are to request regular audit reviews which include compliance testing.

6.2.1. Information Security Management System (ISMS)

An ISMS composed of policies, strategy, processes, standards, procedures and plans is important for ensuring a holistic and repeatable business risk-based approach to establish, implement, monitor, review, maintain and improve cyber and information security. Council Policy 4.6 Information Security Management System guides the development of the City's ISMS. The ISMS is developed and implemented with guidance from standards and frameworks such as, but not limited to, ISO 27001, NIST 800-53, Australian Signals Directorate (ASD) information security manual (ISM) & Essential 8 (E8), and Cloud Security Alliance (CSA) Framework for Cloud Computing.

6.2.2. Recordkeeping

The *State Records Act (2000)* states that a recordkeeping plan in respect of a government organisation is a record setting out the matters about which records are to be created by the organisation and how the organisation is to keep its government records. A Council endorsed Recordkeeping policy directs the development and maintenance of the Recordkeeping Plan approved by the State Records Office (SRO). The recordkeeping plan contains policies, procedures and systems to maintain accurate and complete records of business activity.

6.2.3. Risk Assessment

Each department must systematically identify, assess, and review fraud and corruption risks in line with the City's Risk Management Policy and Framework.

The most important outcome of the fraud and corruption risk assessment process is the development of a treatment plan that specifically addresses the risks identified. These measures should be monitored for effectiveness over time. The following key fraud and corruption risks/areas have been identified:

a) Fraudulent/corrupt behaviour by an employee involved in procurement.
b) Fraudulent/corrupt behaviour by an employee involved in issuing approvals, licenses, or authorisations.
c) Fraudulent behaviour by an employee involved in financial transactions (including payroll).
d) Employee claims/receive benefits to which they are not entitled (includes leave, misuse of credit cards. etc.).
e) Contractor/provider paid for goods/services not received.

Refer to Annexure 2 for further guidance on fraud risks.

6.3. Training and Awareness

Mandatory training through the City's Essential Workplace Training course, Fraud and Corruption Awareness, provides every employee with a general awareness of fraud and corruption and how to respond if this type of activity is detected or suspected.

The following training forms part of the City's broader essential training for City employees, and details elements of the City's fraud and corruption management controls.

6.3.1. Orientation Program for Key Services Induction

Stage 1 – Pre-Employment Induction (online)	Stage 2 – Local Induction (face to face)
Stage 3 – Key Services Induction – Human Resources (face to face)	Stage 3 – Key Services Induction – Occupational Safety & Health (face to face)
Stage 3 - Key Services Induction - ICT Services (face to face)	Stage 3 - Key Services Induction - TRIM Training (face to face)
Stage 3 - Key Services Induction - Introduction to Local Government (face to face)	Stage 3 – Key Services Induction – Governance Induction
Stage 3 – Key Services Induction – Procurement Induction	

6.3.2. Essential Workplace Training

Accountable & Ethical Decision Making (online)	CGG Security Awareness Training - Module 4 - Security Beyond email (online)
Fraud and Corruption Awareness (online)	CGG Governance Fundamentals (online)
CGG Security Awareness Training – Module 1 – Email Security (online)	Part 1 - Introduction to Procurement (face to face)
CGG Security Awareness Training - Module 2 - Email Phishing (online)	Part 2 – Contract Management Training (face to face)
CGG Security Awareness Training - Module 3 - Mobile Device (online)	Part 3 - Tender Management (face to face)

6.3.3. Ethics and Conduct Training

Conflict of Interest (online)	Employee Code of Conduct (online)
Fraud and Corruption Awareness (online)	Freedom of Information (WA) (online)
Local Government Gift Declarations webinar (online)	Public Interest Disclosures (WA) (online)
WALGA Decision Making in Practice - Delegations webinar (online)	Business Ethics (online)

6.3.4. Policy Acknowledgement

Policy OP052 – Acceptable Use of Office Equipment, Electronic Communications and the Internet (online)	Code of Business Ethics 2022 (online)
Policy OP033 - Social Media and Online Communications (online)	Policy OP009 - Light Vehicle Use (online)
Policy OP041 – Workplace Health and Safety(online)	Policy OP051 - Make Payments from the Municipal Fund or Trust Fund (online)
Policy OP006 - Mobile Devices (online)	Policy OP011 - Employee Travel and Accommodation (online)
Policy CP4.9 - Procurement of Goods and Services (online)	Policy OP054 - Employee Code of Conduct - Version 4 (online)
Policy OP047 - Grievance Management & Investigation (online)	Policy OP004 - Equal Employment Opportunity (online)
Policy OP043 - Fitness for Work (online)	Policy OP021 – Payroll Governance

Further specialist training is provided to critical City employees that may have specific functions.

6.4. Employment Screening

A National Police Clearance is conducted for senior, management and finance advertised positions, as part of the recruitment process. Some identified positions also require certified evidence of permanent residency in Australia, evidence of qualifications, medical clearance and/or psychological testing. Additional screening is performed via the Pre Employment Checklist for all employees.

Additionally, all City employees with an actual, perceived or potential conflict of interest must, in conjunction with their line manager, develop an action plan for the management of the conflict of interest. City employees must disclose and seek permission to engage in any additional employment either paid or unpaid.

6.5. Supplier and Customer Integrity

While fraud and corruption are often instigated by persons internal to an organisation, it is important to consider that the City may be susceptible to externally instigated fraud or corruption. The risk of fraud and corruption is reduced when the City knows who it is dealing with in all significant commercial transactions, so the credentials, financial health, and integrity of new suppliers or customers is investigated as far as practical.

When procuring goods and/or services, employees are required to seek competitive quotes from potential suppliers. In addition to ensuring that the submitted offers meet the required specifications and represent value for money, the evaluation process is to include an assessment of the supplier and their disclosure requirements. This includes the identity of the supplier and verification of the company's ABN or ACN.

The rigour of these checks and assessments is to be commensurate with the value and/or risk presented by the procurement. When ordering from a WALGA preferred supplier panel, suppliers on the panel have already completed a stringent assessment process undertaken by WALGA.

Concerns regarding a supplier's identity or its representation are to be raised with Procurement & Risk.

7. Fraud and Corruption Detection

7.1. Fraud and Corruption Detection Program

The City relies on a variety of strategies to minimise the opportunity for fraud and corruption or its non-detection, including (but not limited to):

- Vigilance and awareness of all employees
- Internal control systems
- Operational risk management processes
- Procedures for reporting fraud and corruption
- Internal and external audit activities

7.2. Internal Audit

Audit activities play an important role in identifying weaknesses in the fraud and corruption control environment. Where it applies to fraud and corruption control, the Professional Practices Framework of the Institute of Internal Auditors is also taken into consideration for individual audit engagements.

7.3. External Auditor

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). The external audit function is managed by the Office of the Auditor General.

8. Mechanisms for Reporting

Employees of the City are required to report suspected fraud and corruption, including possible breaches or suspected breaches of the Code of Conduct and Discipline policy, or the Public Sector Code of Ethics.

Employees may report any suspected fraud and corruption internally via:

- Line manager;
- Human Resources;
- PID Officers; or
- Directors/CEO

If the matter is serious and depending on the nature of the suspected fraud or corruption, the City is required to report to an appropriate external agency such as the CCC or the Police.

9. Responding to Fraud and Corruption Incidents

9.1. Response to Allegations

Allegations of fraudulent or corrupt activity may come from different sources

- Members of the public, sometimes anonymously
- Other local authorities
- Council members
- Council managers or staff
- Internal or external audit reviews

9.2. Actions to be taken when Fraud is Uncovered or Suspected

All suspected fraudulent activity will be investigated thoroughly, independently, objectively and in accordance with natural justice.

Investigations will be conducted by an appropriately skilled and experienced person who is independent of the area in which the alleged fraudulent conduct occurred.

Confidentiality will be maintained throughout the process. Information will only be disclosedto those who need to know, to avoid prejudicing against any disciplinary or criminal action.

Referral to the Police will generally be the normal course of action unless there is a strong reason not to proceed in this way.

Police should be involved where there is sufficient evidence of fraud, or where there is strong suspicion, but internal investigations cannot obtain further evidence required, and referral is in the Council or public interest.

In determining whether referral is in the Council or public interest, relevant factors may include:

- the value of money, assets or resources involved
- the strength of the evidence obtained or available
- the likely cost to Council of pursuing the matter; and
- the sensitivity of the area or functions involved.

Where police involvement is not appropriate, the strongest available action should be taken. This may include disciplinary action up to and including dismissal, and recovery of any money, assets or resources misappropriated.

9.3. Internal Control Review

In each instance where fraud or corruption is detected, the Executive Sponsor for Fraud and Corruption Control will require line management to reassess the adequacy of internal control systems, particularly those directly relating to the fraud or corruption incident and recommend improvements if required.

Improvements identified will be implemented and monitored for effectiveness.

9.4. Investigation and Disciplinary Measures

The City records and reports to appropriate oversight bodies all incidences of fraud and corruption.

ANNEXURE 1 – City Policies

1. Council Policy 1.8 Community Funding Programs
2. Council Policy 2.1 Investments
3. Council Policy 2.5 Economic Development and Investment Attraction
4. Council Policy 2.7 Heavy Haulage Cost Recovery
5. Council Policy 4.1 Council Member Continuing Professional Development and Travel
6. Council Policy 4.2 Code of Conduct for Council Members, Committee Members and Candidates
7. Council Policy 4.6 Information Security Management System
8. Council Policy 4.7 Risk Management
9. Council Policy 4.9 Procurement of Goods and Services
10. Council Policy 4.13 Recordkeeping
11. Council Policy 4.14 Payments to Employees in addition to Contract or Award
12. Council Policy 4.21 Related Party Disclosure
13. Council Policy 4.22 Fraud and Corruption Control
14. Operational Policy 002 Disciplinary Policy
15. Operational Policy 003 Employee Recognition and Reward Program
16. Operational Policy 006 Mobile Devices
17. Operational Policy 007 Employee Induction
18. Operational Policy 008 Learning and Development
19. Operational Policy 009 Light Vehicle Use
20. Operational Policy OP011 Employee Travel and Accommodation
21. Operational Policy OP012 Attraction Recruitment and Selection
22. Operational Policy OP021 Payroll Governance
23. Operational Policy OP023 Petty Cash and Cash Floats
24. Operational Policy OP024 Freedom of Information
25. Operational Policy OP033 Communications and Media
26. Operational Policy OP034 Financial Authorisations
27. Operational Policy 037 Corporate Credit Cards
28. Operational Policy 038 Disposal of Surplus Assets
29. Operational Policy 039 Plant and Equipment Use
30. Operational Policy 044 Negotiated Contract Remuneration
31. Operational Policy 047 Grievance Management and Investigation
32. Operational Policy 051 Make Payments from Municipal Fund or Trust Fund
33. Operational Policy 052 Acceptable Use of Office Equipment, Electronic Communications and the Internet
34. Operational Policy 054 Employee Code of Conduct
35. Operational Policy 059 Fuel Cards
36. Delegation Register City of Greater Geraldton
37. Register of Authorisations
38. Code of Business Ethics
39. Public Interest Disclosure Procedure
40. Supplier Code of Conduct

ANNEXURE 2 – Fraud & Corruption Control Plan Risk Guidance

Types of City services susceptible to fraud risk:

TYPE OF FRAUD	EXAMPLES OF RELATED RISKS
Rate revenue fraud — Fraudulent manipulation of rates to receive a self-benefit.	o Incorrectly claiming discounts (such as pensioner discounts) to benefit employees, friends, family and colleagues. o Making changes to rates details to benefit employees, friends, family and colleagues.
Development applications and rezoning — Frauds relating to development applications and rezoning of land for commercial and residential purposes.	o Misuse of commercially sensitive information; o Providing kickbacks to Councillors or City staff for favourable decisions; o Undeclared conflicts of interest involving Councillors and/or City staff
Service delivery fraud — Frauds relating to the use of City-provided services to which the citizen would not normally be entitled.	o Selling a resident's parking permit to a non-resident; o Oversupplying goods or services to benefit third parties; o Undersupplying to 'skim' goods or services (or time that would normally be devoted to the service).
Compensation fraud — Frauds relating to falsely claiming City responsibility for incidents and accidents and attempting to falsely claim compensation.	o Falsely claiming pedestrian accidents on footpaths or Council premises; o Falsely claiming road quality-related accidents; o Falsely claiming stormwater or drainage-related accidents.
Grants fraud — Frauds relating to grant funds not being used for the intended service delivery objective.	o Overpaying of grants, duplicating payments of grants or having grants claimed multiple times; o Redirecting grant funds to personal accounts; o Poor record-keeping for grants, resulting in misstatement.
Procurement fraud — Frauds relating to the process of acquisition of goods, services and project delivery from third parties.	o Unauthorised use of corporate credit or fuel cards; o Paying claims for goods or services that were not delivered; o Receiving of kickbacks or being involved in bribery, corruption or coercion related to
Travel and allowances fraud — Frauds relating to falsely claiming reimbursement of costs or allowances for which there is no entitlement.	o Making claims for journeys not made or overstating the distance; o Reimbursing expenses not related to City business
Payroll and salary fraud — Frauds relating to claiming pay that doesn't match work performed or conditions of employment.	o Creating 'ghost' employees to receive additional pay; o Falsely claiming overtime payments o Not submitting appropriate leave requests
Employment fraud — Fraud relating to applicants falsely claiming qualifications and skills above their ability.	o Misrepresenting skills, capabilities or qualifications to obtain employment; o Forgery of reference documentation.
Asset fraud —	o Manipulation of asset value or fraudulent asset divestment process for personal gain; o Stealing assets;

Using Council assets for other than official purposes or gaining other personal benefits.	o Using Council assets without authorisation.
Exploiting council information — Using confidential or commercially sensitive information for personal gain.	o Falsifying official records; o Providing confidential and sensitive information to others for personal gain; o Using confidential and sensitive information for personal benefit.

Early warning signs for staff and/or workplaces at risk of fraud

EARLY WARNING SIGNS: PEOPLE	EARLY WARNING SIGNS: AREAS OR ACTIVITIES
Unwillingness to share duties; refusal to take leave.	Financial information reported is inconsistent with key performance indicators.
Refusal to implement internal controls.	Abnormally high and increasing costs in a specific cost centre function.
The replacement of existing suppliers upon appointment to a position or unusually close association with a vendor or customer.	Dubious record keeping.
A lifestyle above apparent financial means; the provision of gifts to other staff members.	High overheads.
Failure to keep records and provide receipts.	Bank reconciliations not up to date.
Chronic shortage of cash or seeking salary advances.	Inadequate segregation of duties.
Past legal problems (including minor previous thefts).	Reconciliations not performed on a regular basis.
Addiction problems (substance or gambling).	Small cash discrepancies over a period of time.