



SECTION	FOUNDATION				
ITEM:	FRAUD AND CORRUPTION POLICY			ITEM No:	F-008
ISSUED:	NEW 2020 (ISQ Template)			PAGES:	5
RESPONSIBILITY:	Board Chair			VERSION:	2020.1
REVISED: Annually	26/8/2020				
NEXT REVIEW:	2021				

1. PURPOSE

Brisbane Christian College is committed to establishing and maintaining a culture within the organisation that honours God and reflects his nature by ensuring that effective fraud and corruption prevention is an integral part of our day to day operations.

2. SCOPE

All Brisbane Christian College staff are covered by this policy.

3. REFERENCES

- *Australian Standard AS8001-2003 (2008 edition): Fraud and Corruption Control*;
- *Queensland Criminal Code - Section 408C*;
- F-005 Board Code of Conduct Policy
- G-011 Whistleblower Protection Policy

4. DEFINITIONS

Corruption	Corruption is defined in <i>Australian Standard AS8001-2003: Fraud and Corruption Control</i> , as: “Dishonest activity in which a director, executive, manager, staff 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.”
Fraud	Fraud is defined in <i>Australian Standard AS8001-2008: Fraud and Corruption Control</i> , as: “Dishonest activity causing actual or potential financial loss to any person or entity, including theft of moneys or other property by staff 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 for personal financial benefit.”

	<p>This definition provides a good explanation of the concept of fraud. However, for investigation purposes we rely on Section 408C of the <i>Queensland Criminal Code</i> which details the offence of “Fraud”, being:</p> <p>(1) A person who dishonestly –</p> <ol style="list-style-type: none"> a. Applies to his or her own use or to the use of another person: <ol style="list-style-type: none"> i. Property belonging to another; or ii. Property belonging to the person, or which is in the person’s possession, either solely or jointly with another person, subject to a trust, direction or condition or on account of any other person; or b. Obtains property from any person; or c. Induces any person to deliver property to any person; or d. Gains a benefit or advantage, pecuniary or otherwise, for any person; or e. Causes a detriment, pecuniary or otherwise, to any person; or f. Induces any person to do any act which the person is lawfully entitled to abstain from doing; or g. Induces any person to abstain from doing any act which that person is lawfully entitled to do; or h. Makes off, knowing that payment on the spot is required or expected for any property lawfully supplied or returned or for any service lawfully provided, without having paid and with intent to avoid payment; commits the crime of fraud.”
--	---

5. POLICY

5.1. Statement of attitude to fraud and corruption

Brisbane Christian College will not tolerate fraud or corruption within the organisation. Any fraud or corruption that is detected will be reported to the relevant law enforcement agency.

5.1.1. Relationship with other College policies

The *Fraud and Corruption Control Policy* is to be read in conjunction with other Brisbane Christian College policies, and in particular with the *F-005 Board Code of Conduct Policy* and the *Staff Code of Conduct*.

5.2. Summary of Fraud and Corruption Control Strategies

5.2.1. Appointment of a Fraud Control Officer

Brisbane Christian College has created a position titled “Fraud Control Officer”. The position is currently held by the College Business Manager. The role of the “Fraud Control Officer” is to oversee the implementation of this policy, oversee the implementation of any recommendations received from reviews or assessments as and when they are conducted, and to conduct investigations in relations to reports of suspected fraud and/or corruption.

5.2.2. External assistance to the Fraud Control Officer

Brisbane Christian College is committed to provide sufficient resources for the Fraud Control Officer to undertake investigations. This includes the Fraud Control Officer obtaining external assistance (e.g. Forensic Accountant) to investigate reports of fraud and/or corruption.

5.2.3. Fraud awareness

It is the aim of Brisbane Christian College that our staff are aware of and understand this policy. Awareness training for various relevant policies will be conducted annually.

The College will ensure that updates and changes to fraud-related policies, procedures and the Code of Conduct are effectively communicated to our staff during annual professional development training. This policy will be accessible on the Brisbane Christian College's website as information for external parties that the College deals with on a regular basis, of the serious stance the College takes on fraud and corruption.

5.3. Fraud and Corruption control

The Fraud Control Officer will ensure that Brisbane Christian College's Fraud and Corruption Control is maintained by ongoing reviews and assessments as follows:

1. Ongoing review of fraud control strategies

Fraud and corruption control strategies are reviewed on an ongoing basis and should be formally reviewed at least once every two years.

2. Implementation of proposed actions

Recommendations from the review or from a fraud risk assessment will be considered and implemented as soon as is practicable.

5.4. Independent Audit of Financial Accounts

Brisbane Christian College's accounts are audited annually by independent auditors. The appointment of auditors is passed annually at the Annual General Meeting. Independent auditor appointment is reviewed every three to four years.

5.5. Procedures for Reporting Fraud and Corruption

5.5.1. Reporting of fraud and/or corruption

Our staff are encouraged and required to report any suspected incident or suspicion of fraud and/or corruption to the Fraud Control Officer. Where the suspicion involves the nominated Fraud Control Officer, then the report must be made directly to the College Board Chair. Reports can be made in person, in writing or by email. All reports will be kept confidential.

5.5.2. Protection of staff reporting suspected fraud and corruption

This policy is to be read in conjunction with the College's *G-011 Whistleblower Protection Policy*. The *Whistleblower Protection Policy* protects our staff's rights when they report suspected fraud and corruption.

5.5.3. Investigation of suspected fraud and corruption

The Fraud Control Officer may elect to appoint an Investigation Officer (internal or external) to investigate reported suspicions of fraud or corruption. If appointed, it will be the task of the Investigation Officer to report and recommend a course of action.

5.5.4. Reports to the police

Should further investigation be required, reports of suspected fraud and corruption will be reported to the relevant law enforcement agency (e.g. Queensland Police).

5.5.5. Recovery of the proceeds of fraudulent conduct

Brisbane Christian College will take all reasonable steps to recover the amount of the loss as a result of fraud and corruption from the perpetrator through civil recovery proceedings.

5.5.6. Fraud and Corruption Incident Register

The Fraud Control Officer will maintain a Fraud and Corruption Incident Register. Brisbane Christian College will undertake a regular analysis of the incidents reported and periodically report trends to the College Board.

5.6. Employment Conditions

5.6.1. Pre-employment screening

Brisbane Christian College considers pre-employment screening to be an important first step in reducing the likelihood of fraud and corruption occurring, by ensuring that we employ honest and trustworthy people. As part of our pre-employment screening process, criminal history checks may be requested from people who will be in positions where fraud is more likely to occur e.g. for positions with financial delegation or significant influence in decision making.

5.7. Conflict of Interest

5.7.1. The impact of conflicts of interest

Brisbane Christian College recognises the impact that conflicts of interest can have, and therefore intend to be transparent in all dealings.

5.7.2. Declaring conflicts of interest

In accordance with the *College Code of Conduct*, our staff are required to declare to the Principal any potential or perceived conflicts that may arise as a result of dealing with external parties in which management, staff or their immediate families may have an interest. This does not preclude the College from dealing with those

organisations; however, it does require any potential transactions to be more transparent – see *F-009 Related Parties Transaction Policy*.

5.8. Fraud and Corruption Investigation

5.8.1. Internal investigations

The Fraud Control Officer is responsible for commencing investigations as a result of information received regarding alleged fraud and corruption.

5.8.2. External investigative resources

Brisbane Christian College will provide such external resources as considered necessary by the Fraud Control Officer, to be able to complete the investigation.

5.8.3. Documentation of the results of the investigation

Documentation obtained or created as a result of an investigation will be kept confidential until such time as it is required to be handed to a law enforcement agency or the matter is resolved. Such documents will also be made available to external investigative resources, if used during the investigation.

5.8.4. Disciplinary Procedures

Brisbane Christian College may implement disciplinary procedures as an outcome of a Fraud and Corruption Investigation. The actions taken may include but are not limited to admonition, termination, demotion, fining, reduction in seniority.

6. RELATED DOCUMENTS

- F-005 Board Code of Conduct Policy
- F-007 Conflict of Interest Policy
- F-009 Related Parties Transaction Policy
- G-011 Whistleblower Protection Policy
- Staff Code of Conduct