

FRAUD AND CORRUPTION PREVENTION POLICY



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CEO: _____

(signature)

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Policy Author and

Contact person for more information:

Manager, Financial Services

Director, Corporate & Communications

NOTE: Any agreed changes to the Policy approved by the NSWIS Board between the date of issue and the date for next review are to be updated and made available to all staff for advice.

Revision History

Date	Version	Reviewed by	Changes made
January 2025	1.0	Manager, Finance, People & Culture	Policy created

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Purpose

The New South Wales Institute of Sport (NSWIS) has a zero-tolerance approach to fraud and corruption and is committed to ensuring the ethical conduct of all employees by preventing, detecting and investigating all forms of fraud and corruption that may occur.

This policy outlines NSWIS's approach to the prevention, identification and reporting of suspected and actual instances of fraud and corruption.

NSWIS is committed to:

- minimising the opportunities for fraudulent and/or corrupt conduct via a clear framework for fraud and corruption control
- investigating, addressing, and reporting any corrupt or unethical behaviour
- providing a safe environment for employees to report corrupt or unethical behaviour without fear of reprisal
- reporting conduct in accordance with NSW legislation and government regulations and, where appropriate, to NSW Police.

This policy should be read in conjunction with the following relevant policies and procedures:

- Staff Code of Conduct
- Public Interest Disclosure Policy
- Gifts, Benefits & Hospitality Policy
- Procurement and Purchasing Guidelines

Scope

This policy applies globally to all employees, contractors, interns, volunteers and Board and committee members anywhere they may be conducting activities at the behest of or on behalf of NSWIS.

Some Australian laws may apply to your conduct outside of Australia, in addition to the operation of relevant local laws.

Definitions

ARC is the NSWIS Audit and Risk Committee.

Corrupt Conduct is improper acts or omissions, improper use of influence or position and/or improper use of information. Corrupt conduct can include but is not limited to:

- bribery
- blackmail
- theft (including data and information theft)
- embezzlement
- revenue or tax evasion
- currency violations
- fraud.

Fraud is when a person acts dishonestly while obtaining a benefit or causing a loss by deception or other means. For example, misuse of assets (including information).

Staff refers to all persons undertaking work for or engaged by NSWIS in either a paid or unpaid

Responsibilities

NSWIS is committed to maintaining a 'speak up' culture. Annexure B sets out the process for reporting suspected fraud and corruption.

All staff must:

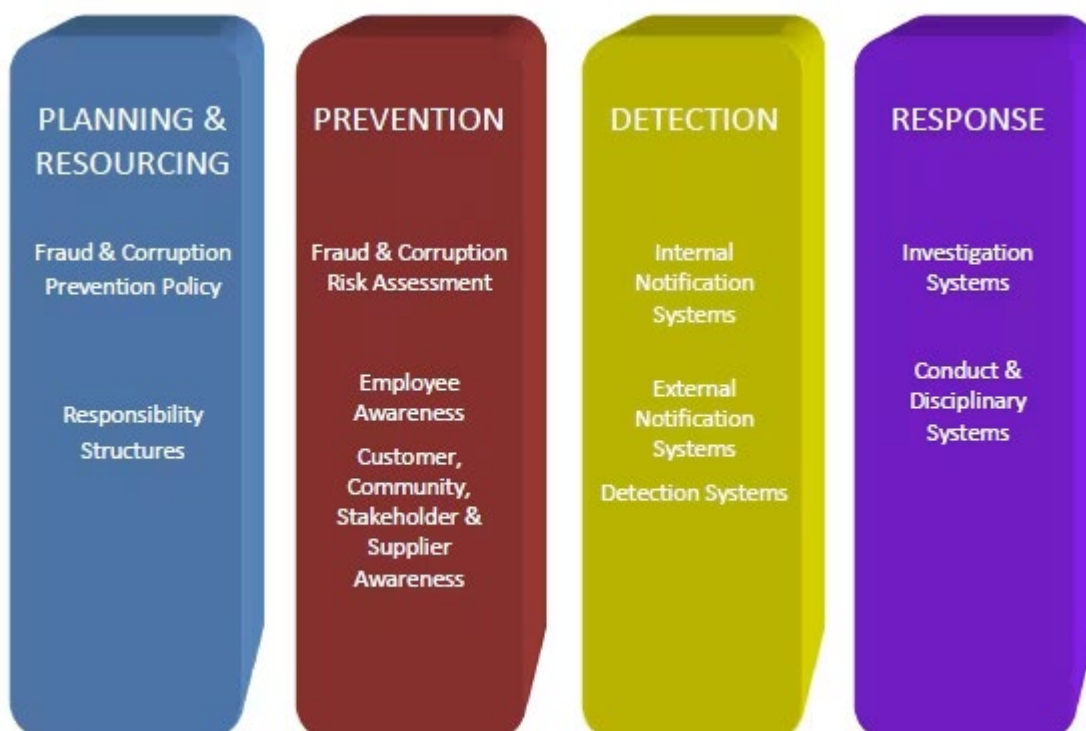
- comply with this policy by refraining from engaging in fraud and corruption
- act honestly in their use of public resources and maintain the highest ethical standards
- act in accordance with the NSWIS Staff Code of Conduct
- take practical steps to avoid or manage the risks associated with fraud and corruption in the workplace, and report all suspected cases
- act in a manner that promotes and encourages the reporting of fraud and corrupt conduct.

Managers:

- must receive and deal with reports of fraud and corrupt conduct as set out in the Public Interest Disclosure Policy
- are accountable for effectively managing fraud control and corruption prevention
- must ensure all staff are aware of their responsibilities and this policy.

Fraud and Corruption Control Framework

The NSWIS Fraud and Corruption Control Framework governs fraud and corruption prevention, detection and response by NSWIS. The framework incorporates the attributes of fraud control under the stages of Planning and Resourcing; Prevention; Detection and Response, as follows:



Further details of the stages of the framework are set out below:

(a) Planning and Resourcing

This Policy sets out the appropriate structures and responsibilities required for prevention and detection of fraud and corruption.

(b) Prevention

NSWIS endeavors to prevent fraud and corruption by maintaining effective financial and operational controls, and by encouraging a 'speak up culture' to support staff to report incidents of potential and actual fraud and corruption.

Risk Assessment

Staff must familiarise themselves with the NSWIS Risk Management Framework

Awareness

All staff are required to:

- undergo pre-employment screening involving police checks, certification (for roles requiring certification) and referee checks; and
- complete the NSWIS Code of Conduct training module and all other mandatory required training modules required to understand their responsibilities and obligations under this policy.

Conflicts of interest and disclosure

A conflict of interest may arise in situations where there is a conflict between public duty and private interest. Staff must be aware of their obligations of declaring conflicts of interest (as set out in the NSWIS Staff Code of Conduct).

Business Relationships

Staff who engage third parties to provide goods, services or labour to NSWIS are required to conduct all procurement and business relationships with honesty and fairness in accordance with this policy.

(c) Detection

Reporting

All staff are required to report any instances of suspected fraud or corruption. Staff can make reports of fraud and corruption in accordance with the Public Interest Disclosure Policy and Annexure B of this policy.

All suspected instances of fraud and/or corruption which come to the attention of a manager no matter where located, must be reported to either the Chief Executive Officer (CEO) or the Director, Corporate and Communications (DCC). Where there are reasonable grounds to suspect corruption or a criminal offence has occurred or is about to occur, the DCC must report the matter to the appropriate external body. NSWIS will ensure all reported allegations of fraud and/or corruption are reviewed and dealt with appropriately.

NSWIS is committed to an open environment where all staff can confidently report any suspected improper conduct without fear of detrimental action. NSWIS endeavours to protect staff making reports from any form of detrimental action.

NSWIS will not tolerate any detrimental action against its staff for making a report under this policy.

Audit Systems

The Manager, Financial Services has oversight of the organisation's risk framework and providing the necessary oversight and reporting on risk management practices within NSWIS. The Manager, Financial Services is also responsible for assessing the adequacy and effectiveness of internal controls and reporting on deficiencies and weaknesses that require corrective action.

Audits/reviews regularly examine samples of medium and high-risk processes across NSWIS to assess the adequacy of controls and to detect irregularities. Outcomes of audits/reviews are reported to the ARC.

NSWIS's audits are reviewed by the ARC. The DCC will monitor the implementation of recommendations from Audit to safeguard NSWIS against fraud and corruption.

(d) Response

Investigations

All reports of alleged fraud and corrupt conduct will be dealt with appropriately and treated confidentially. NSWIS's Head, People & Culture will review and determine the appropriate nature and scope of any investigation to be conducted under the oversight of the DCC or CEO, including any decision to appoint an external investigator.

In most cases NSWIS will investigate to make findings about whether the alleged fraud or corrupt conduct occurred, who was involved, who was responsible, and whether the people involved, or the agency engaged, in serious wrongdoing.

There may be circumstances where we decide that the report should be referred to another agency, such as an integrity agency. For example, some reports concerning possible corrupt conduct may be required to be reported to the Independent Commission Against Corruption (ICAC) in accordance with section 11 of the *ICAC Act 1988*.

The findings of an investigation will be provided by the Head, People and Culture to the appropriate decision-maker with authority to determine:

- what steps will be taken to address any recommendations in the findings
- who will be responsible for ensuring any corrective action takes place.

The decision-maker will be determined on the basis of the matter under investigation; however, it will generally be either the CEO or the DCC.

At the conclusion of the investigation, the reporter may be advised of the outcome and any corrective action that will be taken by the organisation.

Disciplinary systems

Substantiated allegations of fraud and corruption, or attempted fraud and corruption, may result in disciplinary action.

Consequences for committing or attempting fraud and/or corruption may include, but are not limited to:

- dismissal
- warnings
- repayment of misappropriated funds and other costs
- referral to the Independent Commission Against Corruption (ICAC) or prosecution agencies.

Actions of fraud and corruption may result in criminal prosecution.

Breach

A breach of this policy may lead to disciplinary action including termination of employment or engagement.

Individuals found to have committed an offence under any relevant legislation may also be subject to penalties as prescribed by the legislation, which can include imprisonment.

Annexure A — Additional Information

Legislation

- [Government Sector Employment Act 2013](#)
- [Public Interest and Disclosures Act 1994](#)
- [Independent Commission Against Corruption Act 1988](#)
- [Government Sector Finance Act 2018](#)

Secondary materials

- Standards Australia AS8001-2021 Fraud and Corruption Control
- [NSW Auditor-General Better Practice Guide Fraud Control Improvement Kit: Managing your fraud control obligations \(2015\)](#)
- [NSW Procurement Policy Framework for NSW Government Agencies](#)

Annexure B — Reporting Fraud and Corruption

You can make a report inside NSWIS to:

- Chief Executive Officer
- Director, Corporate & Communication
- Head, People & Culture
- Manager, Financial Services
- Your manager – this is the person who directly or indirectly supervises you. It can also be the person who you directly, or indirectly, report to. You may have more than one manager. Your manager will make sure the report is communicated to an appropriate disclosure officer on your behalf or may accompany you while you make the report to a disclosure officer.

Staff can find the contact details for the above officers on the NSWIS intranet.

For contact made from outside the organisation or to make an anonymous report, please send information addressed to the attention of an appropriate officer to info@nswis.com.au or via post to PO Box 476, Sydney Markets, NSW, 2129.

Where staff do not wish to use internal reporting options, reports can be made directly to a relevant integrity agency listed in Appendix B of the Public Interest Disclosure Policy.

Where relevant, a report of fraud or corruption may also be dealt with in accordance with the Public Interest Disclosure Policy as well as this policy.