

University of Tasmania

Fraud and Corruption Control Plan

September 2021

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1 Introduction

Fraud and Corruption Control management is an integral component of effective governance which builds upon the requirements for transparent and accountable processes which are consistent with sound business practices and organisational standards of compliance.

The Fraud and Corruption Control Policy and Plan has been developed in accordance with the Australian Standard on Fraud and Corruption Control AS 8001:2021 and applies to all the University of Tasmania (the University) business operations, activities, employees and outside agencies engaged in business with the University. 'Employees' includes directors, leaders, team members, contractors and consultants. The Fraud and Corruption Control Plan does deal with matters of academic or research integrity and, to that extent, applies to students. It is noted however that these matters would be primarily dealt with by Academic Integrity Breach Management Procedure and the Managing Allegations of Research Misconduct Procedure and that these two procedures prevail over any relevant matters ahead of this Plan.

The purpose of this document is to:

- Provide a clear statement regarding the University's position on fraud and corruption
- Outline the University's overall framework for managing fraud and corruption
- Identify and assess the potential risks of fraud and corruption within the University
- Inform University Council, employees, contractors and students of their responsibilities regarding fraud and corruption, and detail the actions required when fraud or corruption is suspected

Set out the processes and responsibilities for preventing, detecting, reporting, and investigating fraud and corruption

- Outline how fraud and corruption events are communicated and/or escalated with the University Executive Team and Audit & Risk Committee
- Enable effective responses and investigations into fraud and corruption incidents to reduce their impact and potential impacts on the University
- Provide a mechanism and environment for employees to report suspected fraud and corruption incidents on a timely basis.

The Fraud and Corruption Control Plan will be reviewed every three years, or in an instance of significant change. The associated Fraud Risk Register will also be reviewed every three years, with operating effectiveness of relevant controls tested annually on rotation.

2 What is fraud and corruption?

The University adopts the definitions of fraud and corruption as contained within the Australian Standard on Fraud and Corruption Control AS 8001-2021:

Fraud: Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of moneys or other properties 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.

Corruption: Dishonest activity in which a person associated with an organisation (ie director, executive, manager, employee or contractor) 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. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interests of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.

This includes, but is not limited to:

- theft;
- obtaining property, a financial advantage or any other benefit;
- causing a loss, avoiding or creating a liability;
- providing false or misleading information to the University, or failing to provide information where there is a legal obligation to do so;
- making, using or possessing forged or falsified documents;
- bribery or abuse of position;
- unlawful use of University assets including computer, vehicles, telephones and other property or services;
- divulging confidential information to outside sources;
- sabotaging or interfering with University computer systems and devices.

3 The University’s policy on fraud and corruption

The University is committed to preventing fraud and corruption within the University and its controlled entities.

All members of the University community and its controlled entities will adopt, promote and demonstrate ethical behaviour through their work practice and in accordance with the University Behaviour Policy.

In practice, key principles and application are:

- Individual staff members to accept responsibility for their own professional behaviour as well as supporting others in adopting ethical practices;
- Colleges and Divisions need to take responsibility for fraud and corruption risks and are required to understand and mitigate their fraud and corruption risks;
- Investigate all alleged instances or reports of fraud and corruption to determine the nature and extent of the fraud and corruption in an objective, timely and comprehensive manner.

4 Roles and accountabilities

All staff have an ongoing responsibility to ensure the efficient and effective use of the University’s monies and assets.

Specific responsibilities for fraud and corruption control within the University are detailed below:

University Officer	Responsibilities
Council	<p>University Council has a duty to ensure that University assets are safeguarded from fraud, corruption and abuse and to ensure that the University’s powers, duties and responsibilities are exercised in an open, fair and transparent manner.</p> <p>University Council approves and supports all policies and measures taken to prevent, deter, detect and resolve instances, or suspected instances, of fraud and corruption throughout the University.</p>

Audit & Risk Committee (A&RC)	<p>The University's A&RC is committed to the pro-active prevention of corrupt or fraudulent activities in a systematic way in order to enhance the reputation of the University. Specifically, the A&RC has within its terms of reference responsibilities:</p> <ul style="list-style-type: none"> • To oversee the risk management framework and ensure that it effectively facilitates the identification, assessment and mitigation of key higher level risks across the University (including all entities and activities) • To monitor the establishment of, and on-going compliance with, an appropriate framework of internal control.
Academic Senate	<p>The University's Academic Senate monitors trends in academic misconduct and advises Council on overall institutional responses to it.</p>
Vice-Chancellor	<p>The Vice-Chancellor has an overarching responsibility for building an ethical culture across the University, including supporting the responsibilities of all employees and students to embrace and promote an ethical culture and work environment.</p>
Chief People Officer / Deputy Vice-Chancellor Academic	<p>The Chief People Officer and Deputy Vice-Chancellor Academic are responsible for making decisions and recommendations on disciplinary matters related to the University's Behaviour Policy and for determining any consequences imposed under the Behaviour Policy for both staff and students. The Deputy Vice-Chancellor Academic is also responsible for oversight of the Academic Misconduct policy and determining its disciplinary outcomes.</p>
Chief Information Officer	<p>The Chief Information officer is responsible for managing the risks of cyber-crime and technology related fraud for the University.</p>
General Counsel	<p>The General Counsel and Director Risk are to form a Fraud and Corruption Response Team in the event a significant fraud and corruption is suspected, or an investigation initiated.</p> <p>Refer instances of potential serious or complex fraud offences to State or Federal Police and notify the Tasmanian Ombudsman or Integrity Commissioner as appropriate.</p>
Director Risk	<p>The Director Risk is responsible for coordinating strategies to prevent, detect and deal with fraud and corruption. This includes undertaking fraud and corruption risk assessments, fraud and corruption education and awareness, intelligence and detection, investigation, reviews and ensuring the operating effectiveness of relevant controls are implemented correctly.</p>
Management	<p>Management is responsible for building an ethical culture and work environment and ensuring appropriate internal controls are in place and operating effectively to reduce risk exposures due to fraud and corruption to an acceptable level. Management has a responsibility to actively support and implement the Fraud and Corruption Control Plan.</p>
All Staff and Students	<p>Employees and students have a responsibility to embrace and promote an ethical culture and work environment that is not permissive of fraudulent behaviours or other forms of corrupt conduct.</p> <p>Where relevant, staff, contractors and students must take into account the need to prevent and detect fraud and corruption as part of their normal responsibilities, ensure the effective operation of fraud and corruption controls relating to their duties, and report instances of fraud or suspected fraud through appropriate channels.</p>

5 Fraud and corruption prevention and detection strategies

Implementing and maintaining an integrity framework

A key element of the University's Fraud and Corruption Control Plan is creating and implementing an integrity framework that includes elements that support sound ethical culture and expected behaviours, seeks commitment from all employees, and is fully supported and demonstrated by management.

Prevention

Organisational Culture

All University employees, students and contractors play an essential role in managing the University's potential exposure to fraud and corruption, and in contributing to the University's fraud and corruption control activities.

A key strategy in preventing and detecting fraud and corruption within the University is the implementation and maintenance of a sound ethical culture. The University is committed to maintaining high levels of integrity, professionalism and an ethical culture that encourages University employees, students, and contractors to protect resources and the reputation of the University.

The University also maintains a Public Interest Disclosures Procedure, which is an associated document to this Fraud and Corruption Control Plan.

Fraud and Corruption Risk Assessments

A focused fraud and corruption risk assessment will be undertaken at least every three years as part of a structured risk management process or when there is significant change to operations. The Director Risk is responsible for maintaining an approach to managing fraud and corruption within the University. This includes controls testing, monitoring the implementation of fraud and corruption treatments and consulting with University Divisions and Colleges on fraud and corruption prevention and detection strategies.

Fraud and Corruption Awareness Training

The University is committed to the prevention and detection of instances of potential fraudulent or corrupt behaviour by University employees, students or contractors.

The University will conduct a fraud and corruption awareness training module as part of the induction training undertaken at on-boarding to ensure all University employees are aware of their requirements in the prevention and detection of fraud and corruption. The University also undertakes further training on the Fraud and Corruption Control Plan and associated responsibilities for new and existing staff that have a more significant role in fraud and corruption prevention or detection practices as part of their role. The University will provide relevant training to students through academic integrity processes within each College.

Internal Controls

In addition to internal audit, the University maintains a range of internal control and reporting functions (including physical and information security, delegations and segregation of duties) that may identify instances of potential fraudulent or corrupt conduct. Where management has a monitoring function for internal controls in place these may be referred to the Director Risk for further investigation. The

University also undertakes pre-employment screening to mitigate such frauds as falsifying qualifications or employment history by contacting referees provided by the applicant.

Detection

Internal Audit

Internal audit activity is an integral part of the overall control environment. An Internal Audit Strategy for the University is developed to include fraud and corruption prevention and detection strategies. As part of this Strategy, a comprehensive Internal Audit Plan is prepared each year and approved by the A&RC.

This plan considers fraud and corruption risks as an input to the plan and may incorporate testing of fraud and corruption related controls for adequacy and effectiveness. The Internal Audit Plan is also distributed annually to members of the University's Executive Team (UET).

Data analytics

The University's information systems are an important source of data on potential fraudulent or corrupt conduct. With the use of computer assisted audit techniques (CAATs), a series of suspect transactions can be identified and investigated. Presently a series of scripts are run across the following transactions:

- Accounts payable / vendor Masterfile
- Credit cards

The initial scripts were developed by Internal Audit with the input of management. The scripts are run monthly with investigation of unusual, suspicious or transactions outside of policy conducted by the Shared Services team.

Results are reported to the Internal Audit function monthly and a summary provided to the Audit & Risk Committee at each meeting.

The University has established systems that enable post-transaction review and monitoring to identify suspicious transactions and/or instances of fraud by analysing and matching data extracted from computer systems and review and analysis of management accounting reports.

Maintaining a strong internal control system and culture

The University recognises that internal controls are often the first line of defence against fraud and will ensure the maintenance of a strong internal control system that addresses all business processes, particularly those assessed as having a higher predisposition to the risks of fraud and unethical behaviour. In respect to the internal controls, the University will:

- Communicate internal controls effectively to all employees. The level and means of communication will be based on level of responsibility and position of each employee
- Incorporate review of internal controls and adherence to these controls within the internal audit program

The University wishes to achieve a strong culture in which employees and students understand the importance of adhering to internal controls and will implement appropriate compliance assessments including regular performance review programs to measure and monitor adherence.

External Scrutiny

The University is subject to a range of external scrutiny mechanisms – regulatory bodies, integrity commission, ombudsmen and audits conducted by external parties. These mechanisms may identify instances of potential fraudulent or corrupt conduct that may require response directly from management or be referred to the Director Risk for further investigation.

The University will liaise with the Tasmanian Audit Office in determining the terms of the audit procedures to be carried out during the annual external audit, with a focus on detecting material misstatements in the University's financial statements due to fraud or error.

Internal and external reporting channels, Public Interest Disclosures and Whistle-blower Protection

University staff, students and contractors have a responsibility to report incidents of suspected fraud, corruption or misconduct to the University. The University will treat all information relating to evidence or suspicions of fraud and corruption and the identity of the person disclosing this information in confidence. The University defines a whistle-blower as: “A person who makes a disclosure about another person or an organisation with respect to suspected or actual misconduct or unlawful activity”.

The University maintains a Public Interest Disclosures Procedure which is accessible to staff, students and contractors. All fraud and corruption matters involving staff and contractors will be assessed as to whether they constitute a protected public interest disclosure. This procedure outlines the protections offered by the Public Interest Disclosures Act 2002.

Students: Where University students suspect that fraudulent activity is occurring (that is not covered by the Student Behaviour and Conduct Ordinance) or Student Academic Integrity Ordinance, they should raise the matter with the Head of School/Institute or Principal University College. Where the student does not feel comfortable reporting their suspicions to their relevant Head they must report such matters to the Executive Dean of the relevant College, Head of Division or to the Director Risk.

Staff and Contractors: Where University staff or contractors suspect that fraudulent activity is occurring, they should raise the matter with the following:

- Their immediate manager or supervisor
- Executive Dean of the relevant College
- Director Risk

Anonymous reports: Anonymous reports, although not encouraged, may be made to the Director, Risk who will determine whether there is adequate supporting information to enable an investigation to be undertaken, in consultation with the General Counsel / Executive Director Legal & Risk.

Student academic conduct issue: Any person concerned about a student academic conduct issue, including fraud or corruption, may seek advice and guidance from a University of Tasmania Academic Integrity Advisor.

Research conduct issue: Any person concerned about a research conduct issue, including fraud or corruption, may seek advice and guidance from a University of Tasmania Research Integrity Advisor. Allegations of fraud and corruption relating to research may also constitute a breach of the Australian Code for the Responsible Conduct of Research or research misconduct whereby the University's Responsible Conduct of Research Policy and Managing Allegations of Research Misconduct Procedures may also apply.

Reports of suspected fraud or corruption may also be made to a public disclosure officer under the *Public Interest Disclosure Act 2002* (the PID Act). The PID Act provides strong protections against discrimination and victimisation for relevant current and former public officials making public interest disclosures.

6 Fraud and corruption incident response

Acting on a Report of Suspected Fraud or Corruption

All staff have a responsibility to act on the report of suspected fraud and corruption. Specifically, this should involve:

- Quick action: When confronted with an allegation of fraud or corruption a supervisor must act quickly.
- Record the suspicion: A supervisor receiving a suspected fraud or corruption report must record details of the report including details of when the report was received, and details of all matters raised. A Supervisor Fraud and Corruption Incident Recording template is included at **Appendix C**.
- Notify the Director Risk: All reports of suspected fraud or corrupt conduct must be reported to the Director Risk immediately and prior to any investigation of such allegations being undertaken.

Procedures for the investigation of detected or suspected incidents

Investigations of suspected fraud and corruption will be guided by the following:

- Determining whether an investigation is required and the process to be followed: The reporting supervisor will establish with the Director Risk both whether an investigation is required and the process for an appropriate investigation. The Director Risk shall undertake the following immediate actions as quickly as possible:
 - identify the parties involved (internally or externally)
 - identify if funds have been removed from the University's bank account (and freeze accounts to prevent further leakage, if appropriate)
 - quarantine, capture and collate digital, documentary and other physical evidence
 - risk assess what the event will mean for the University
 - secure hard copy documentation which may be 'at risk' of being removed
 - consider suspension of employees suspected of involvement in the event (if appropriate).
- In deciding whether to proceed with an investigation, the Director Risk will also take into account the following:
 - nature of the alleged fraud or corruption
 - cost or value of the alleged fraud or corruption
 - potential damage to the integrity of the University
 - likely cost of taking action, including the cost of recovering financial losses or property
 - likely benefit of taking action, including the deterrent value
 - whether it is likely that the fraud or corruption is systemic or targeted, rather than an isolated or opportunistic incident
 - the likelihood that the fraud or corruption was committed by an external party with any assistance from University staff or contractors
 - any possible ongoing risks arising from the fraudulent conduct including any security implications

Investigations will be carried out by appropriately qualified and experienced personnel within, or external to, the University.

- Elements of the investigation process: The investigation process will have a clear plan that will include:
 - Preservation of electronic or paper-based evidence
 - Collection of appropriate evidence through interviews, evidence statements, review of records and review of transactions
 - Analysis of information
 - Appropriate consultation as required with relevant senior personnel
 - Where appropriate involvement of Police or other relevant authorities
 - Clear conclusions and action recommendations and responsibilities.
- Key portfolio stakeholders in the investigation: The Director Risk in consultation with the General Counsel / Executive Director Legal & Risk, will involve necessary relevant stakeholders as the circumstances of the incident require.
- Advising others of the investigation: The Director Risk will advise the Vice-Chancellor, Provost, Head, Student Services and Operations and other key stakeholders as necessary of the nature and scope of any investigation. The Director Risk will also consider whether it is appropriate to notify any other third parties who may be affected by the fraud or corruption event (even when there is no legal obligation to do so).

The exception to this is where the incident or behaviour in question relates to student breaches of academic integrity, where the investigation will be undertaken in accordance with the Student Academic Integrity Ordinance.

Where the University's internal investigative resources are unable to investigate, the Director Risk in consultation with the General Counsel / Executive Director Legal & Risk may elect to outsource the investigative function to an appropriately qualified third party.

Refer to **Appendix A** for the Fraud and Corruption Response Checklist template and to **Appendix B** for Possible Areas of Potential Fraud and Corruption.

Internal reporting and escalation of issues

The Director Risk will report suspected fraud or corruption involving a University Executive Team member of the University or its entities to the Chair, Audit & Risk Committee.

The Director Risk collects information on instances of fraud and corruption (or suspected fraud and corruption) against the University. This information includes statistical data, matters under investigation, completed matters, whether the fraud or corruption was proven or not, and whether the matter was dealt with by a criminal, civil or administrative remedy.

The Director Risk will report on any identified fraud and corruption incidents (including updates on their investigation and resolution), as well as the implementation of fraud and corruption control strategies under the Fraud and Corruption Control Plan to the A&RC.

Disciplinary procedures

Where there is proven evidence of fraud or corruption committed by a member of staff, appropriate disciplinary measures will be taken in accordance with the University's *Staff Agreement*.

Where there is proven evidence of fraud or corruption committed by a student, appropriate disciplinary measures will be taken in accordance with the Student Behaviour and Conduct Ordinance, the Student Academic Integrity Ordinance and the University Behaviour Policy.

Where appropriate, the University will use a restorative approach when responding to inappropriate behaviour but may act formally, swiftly and decisively to ensure safety and wellbeing and the accountability for actions.

University community members who engage in inappropriate behaviour may face consequences which could impact on the continuation of their study, their accommodation arrangements, their employment or their access to the University as applicable.

The Provost is responsible for making decisions and recommendations on disciplinary matters related to the University's Behaviour Policy and for determining any consequences imposed under the Behaviour Policy.

External reporting

Where fraudulent activity has been identified as criminal, the General Counsel / Executive Director Legal & Risk in conjunction with the Head, Student Services and Operations will determine when and how the police and any other relevant authorities may be notified.

Unless there are exceptional circumstances, fraud or corruption that involves the committing of a crime will be reported to the police or relevant authority.

In making this assessment, exceptional circumstances which may be considered by the General Counsel / Executive Director Legal & Risk in conjunction with the Head, Student Services and Operations include:

- If there are relevant extenuating personal circumstances associated with the matter (for example a safety or mental health concern related to the perpetrator or other relevant persons)
- If the time and cost associated with reporting to Police is disproportionate to the benefits of reporting the matter
- If evidence of criminality is weak or difficult to sustain.

In the event of non-reporting the General Counsel / Executive Director Legal & Risk will provide an update at the next Audit & Risk Committee about the nature of the fraud, the investigation, and the reasons why the police or relevant authority were not notified to the committee members.

The University will take all reasonable steps to assist the authorities in their investigation into alleged fraudulent and/or corrupt conduct.

Internal control review following discovery of fraud or corruption

Following an investigation where fraud or corruption was substantiated, the Director Risk will conduct a review to determine control failures and whether corrective action needs to be taken.

Where appropriate, the Director Risk may elect to outsource the review function to an appropriately qualified third party.

Relationship with other University policies

A number of the University's policies and procedures contain specific references relating to fraud and corruption related behaviours and should be read in conjunction with this document. These include:

- *People Policy*
- *Behaviour Policy*
- *Behavioural Procedure*

- *Risk Management and Business Resilience Policy*
- *Risk Management Procedure*
- *Procurement Policy*
- *Travel Procedure*
- *Public Interest Disclosures Procedure*
- *Staff Gifts & Benefits Procedure*
- *Conflict of Interest Procedure*
- *Student Academic Integrity Ordinance*
- *Student Behaviour and Conduct Ordinance*
- *Compliance Policy*

This Plan has been designed to adopt the principles of the above documents and the Tasmanian *Public Interest Disclosures Act 2002* and the Tasmanian *Public Interest Disclosures Amendment Act 2009*.

Versions

Version	Action	Approval Authority	Responsible Officer/s	Approval Date
1	Approved	General Counsel and Executive Director Legal and Risk	Director, Risk	22 March 2021

Appendix A – Fraud and Corruption Response Checklist

The following table includes guidance for the Fraud and Corruption Response Team on areas to be considered in the event of a suspected fraud or corruption event.

Area	Action	Considerations	Responsibility	Status
Fraud and Corruption Response Team Composition	Agree composition of Fraud Response Team (FRT).	<ul style="list-style-type: none"> • Chair • Independence/Objectivity/Conflicts of interest • Size and nature of fraud • Required skills sets • Establishment of specific investigation team 	Director Risk General Counsel	<input type="checkbox"/>
Police Notification	Determine requirements to notify law enforcement agencies of events.	<ul style="list-style-type: none"> • State Police Fraud Squad 	General Counsel	<input type="checkbox"/>
Asset Recovery	Make recommendations to seek to recover a missing monies or assets.	<ul style="list-style-type: none"> • Speedy recovery response action more likely to be successful 	FRT	<input type="checkbox"/>
Academic Misconduct	Make recommendations regarding appropriate remediation / disciplinary actions.	<ul style="list-style-type: none"> • Student Academic Integrity Ordinance 	Provost	<input type="checkbox"/>
Research Misconduct	Make recommendations regarding appropriate remediation / disciplinary actions.	<ul style="list-style-type: none"> • Australian Code for the Responsible Conduct of Research 	DVCR	<input type="checkbox"/>
Staff and student unacceptable behaviour	Make recommendations regarding appropriate remediation / disciplinary actions.	<ul style="list-style-type: none"> • University Behaviour Policy • Suspensions / terminations / demotions • Continuation of studies • Accommodation arrangements 	Provost	<input type="checkbox"/>
Confidentiality	Remind and enforce confidentiality requirements around FRT activities.	<ul style="list-style-type: none"> • Confidential treatment of response actions is important in the management of potential negative impacts of fraud or corruption. • Internal and external parties 	FRT	<input type="checkbox"/>
Evidence	Implement arrangements to secure evidence.	<ul style="list-style-type: none"> • Potential to seek legal remedy influenced by sufficiency of evidence • Interviews • Telephone records • Data recovery 	General Counsel	<input type="checkbox"/>

Area	Action	Considerations	Responsibility	Status
		<ul style="list-style-type: none"> • External parties 		
Insurance	Notify insurers of fraud as required.		General Counsel Chief Financial Officer	<input type="checkbox"/>
Stakeholders	Implement appropriate stakeholder interaction procedures, covering media, investors, regulators, etc.	<ul style="list-style-type: none"> • Media • Investors • Regulators • Staff 	FRT	<input type="checkbox"/>
Investigation	Define and conduct investigation procedures.	<ul style="list-style-type: none"> • Scope • Procedures • Event facts • Accountabilities • Root causes 	Director Risk General Counsel	<input type="checkbox"/>
Recommendations	Assess investigation results and propose recommended actions.	<ul style="list-style-type: none"> • Present results to UET/ARC 	Director Risk	<input type="checkbox"/>

Appendix B – Possible Areas of Potential Fraud and Corruption

Area	Example
Misuse of University assets	<ul style="list-style-type: none"> • Use of University funds or resources for personal use • Unauthorised sale of University assets for personal gain
Travel	<ul style="list-style-type: none"> • Luxurious, indulgent or excessive expenditure • Inflated and/or faked expense claims
IT assets and security	<ul style="list-style-type: none"> • Misappropriation, or the unauthorised or unlawful destruction of data • Unauthorised or unlawful alteration of data • Sharing of usernames and passwords • Accepting bribes for admission of students or creating fraudulent transcripts for students
Regulatory compliance	<ul style="list-style-type: none"> • Providing false or misleading information • Failing to provide information where there is a legal obligation to do so
Personnel records / confidential information / privacy	<ul style="list-style-type: none"> • Use or disclosure of personal information for an improper purpose • Unauthorised or unlawful alteration of personal information
Salaries, wages, allowances	<ul style="list-style-type: none"> • Payments to phantom employees • Payment to an employee for tasks not performed • Payment to an employee for skills they do not have
Contract management	<ul style="list-style-type: none"> • Accepting bribes and/or kickbacks from suppliers • Negligent or deliberate mis-management of contracts which may include non-compliance with contract schedules or rates, misrepresentation of dates, description of services or identities of contract providers • Incorrect charging for labour and material, misuse of assets or product substitution (substituting a product for one of lesser quality)
Tendering	<ul style="list-style-type: none"> • Failure to comply with tender procedures • Manipulating a tender process to achieve a desired outcome • Unauthorised or improper release of pricing or other tendering information • Accepting or conferring gifts and benefits contrary to Behaviour Policy • Non-compliance with the Behaviour Policy
Cheques, credit cards, EFTPOS	<ul style="list-style-type: none"> • Making or using forged or falsified documents or signatures
Purchases and accounts payable	<ul style="list-style-type: none"> • Failure to comply with tender procedures • Entering into a commercial transaction where there is a conflict of interest (without complying with the Behaviour Policy) • Invoice and purchase order splitting to circumvent procedures or delegation levels • False documentation in support of invoices • Creation and payments made to ghost suppliers
Conflicts of interest	<ul style="list-style-type: none"> • Failing to disclose an actual, perceived or potential conflict of interest contrary to the Behaviour Policy • Failing to actively manage a disclosed conflict of interest • Allowing a conflict of interest to undermine your independence • Receiving a personal benefit for assisting a person or entity to gain work or business at the University • Appointing a person to a position due to personal relationships or motives other than merit • Failure to comply with the People Policy regarding Consultancy

Area	Example
Academic	<ul style="list-style-type: none"> • Fabrication or forgery of documents, such as medical certificates, transcripts or testamurs • Accepting bribes for admission of students • Creating fraudulent transcripts for students
Research	<ul style="list-style-type: none"> • Breach of intellectual property • Misapplying government grant monies • Fabrication or falsification of outputs • Unauthorised collaboration
Controlled entities	<ul style="list-style-type: none"> • Shifting of expenses, assets or equipment from one entity to another for the purposes of avoiding tax.

Appendix C – Supervisor Fraud and Corruption Incident Recording Template

The following template can be used to gather critical information should you receive information or a complaint about a suspected fraud or corruption:

Consideration	Incident Details
Name of Supervisor recording this incident:	
What matter has come to your attention?	
Who has raised this incident/issue?	
Date and time of incident: <i>Please provide the date and approximate time that this matter occurred.</i>	
Detailed description of the matter: <i>Please provide detailed information in relation to the matter being reported, including - what occurred, where it occurred (e.g. campus, building and room), who was involved (including witnesses) where applicable, and steps you have taken to resolve this matter.</i>	
What outcome/s are you hoping to achieve by submitting this matter?	
Has the incident already been reported by the Complainant to the University through the Fraud and Corruption intranet form?	
Has the incident already been reported by the Complainant to any other bodies i.e. Police, Integrity Commission?	