Fraud and Corruption Control Policy

Owner:	**Human Resources**	**CS/HR/0002**
Last reviewed:	**10/09/2025**	**Version: 2.00**

1 Purpose

This policy and supporting documents guide Queensland Academy of Sport (QAS) workers to identify and respond to potential and actual risks of fraud, corruption and corrupt conduct. It also helps workers understand their obligations when suspected or confirmed instances of fraud, corruption or corrupt conduct arise.

This policy is supported by the following:

- Integrity Framework
- Fraud and Corruption Control Plan
- Corrupt conduct management procedure
- Enterprise Risk Management Framework
- Financial Management Framework
- Complaint Management Framework

2 Statement

QAS has a zero-tolerance approach to fraud and corruption and is committed to ensuring good governance and to the creation and maintenance of an ethical workplace by:

- ensuring conduct throughout the QAS reflects the:
  - code of conduct
  - public service values
  - public sector ethics values and principles
  - QAS values and behaviours
- applying risk management principles and implementing appropriate controls and treatments to minimise fraud, corruption and misconduct in accordance with the requirements of the Financial and Performance Management Standard 2019 and the *Financial Accountability Act 2009.*
- encouraging internal reporting of wrongdoing
- establishing clear lines of accountability for identified actions
- ensuring effective internal fraud, corruption and misconduct risk assessment, monitoring and reporting mechanisms are implemented, maintained and communicated to workers

- reporting on incidents of suspected fraud, corruption or misconduct to appropriate external entities
- ensuring protection from reprisals is given to persons who make a public interest disclosure (PID) in accordance with the *Public Interest Disclosure Act 2010*.
- ensuring those involved in fraud, corruption or other misconduct do not benefit from such activity
- implementing and maintaining a fraud awareness and corruption training program.

It is the responsibility of all Queensland Government workers to report all cases of suspected fraud or corruption as soon as possible.

3 Authority

Code of Conduct for the Queensland Public Service

Crime and Corruption Act 2001

Criminal Code Act 1899

Financial Accountability Act 2009

Financial and Performance Management Standard 2019

Public Records Act 2023

Public Sector Act 2022

Public Sector Ethics Act 1994

Public Interest Disclosure Act 2010

Right to Information Act 2009

Information Privacy Act 2009

Human Rights Act 2019

Queensland Procurement Policy

Information and Cyber Security Policy (IS18)

PSC Gifts and Benefits Directive & Guideline

PSC Suitability for employment Directive

PSC Workplace Investigations Directive

PSC Discipline Directive & Guideline

PSC Employee Grievances Directive

PSC Performance Management Directive

PSC Employment Separation Directive

AS ISO 31000:2018 Risk Management - Guidelines

AS IEC 31010:2019 Risk Management – Risk Assessment Techniques

AS 8001:2021 Australian Standard for Corporate Governance – Fraud and Corruption Control

Managing a Public Interest Disclosure Program. A guide for public sector organisations 2011

Fraud and Corruption Control - Best Practice Guide (Crime and Corruption Commission)

[Corruption in Focus (Crime and Corruption Commission)]

4 Scope

This policy applies to:

- all activities undertaken by QAS and its business units
- all persons who perform work for QAS including:
  - Employees
    - permanent, fixed-term and temporary
    - secondees from other agencies (including staffing approved under interchange or mobility arrangements)
    - work placement staff (such as trainees, work experience students, cadets)
    - PhD students (working at QAS under a university agreement)
    - non-executive employees engaged via a fixed term contract
    - senior officers and senior executives including those engaged via a section 155 contract remunerated at SES level or above
    - casual employees
    - volunteers.
  - Contractors
    - sub-contractors
    - consultants
    - their employees (including labour hire staff) who are engaged via contract or agreement.
  - QAS Board

Note: For application of this policy and supporting documents, the term 'worker' is used collectively to describe persons who perform work for QAS.

5 Delegations

Delegations in relation to this document are to be exercised in accordance with the Human Resource Delegation Instrument and the Financial and Contractual Delegation Instrument.

Note: Delegation Instruments are reviewed on a regular basis to ensure they remain current and relevant to operational needs. It is recommended that delegate authority levels are confirmed prior to exercising any powers.

6 Responsibilities

6.1 QAS Board (Accountable under the *Financial Accountability Act 2009*):

- ensure appropriate policies, training, and control systems are established and maintained to prevent, detect, and respond to fraud and corruption in compliance with the *Financial Accountability Act 2009*, including handling complaints of suspected corrupt conduct.

6.2 Chief Executive Officer (CEO) (Accountable Officer under remaining legislation):

- ensure the effective, efficient, economical, and appropriate use of public resources in managing the QAS, in line with the *Public Sector Act 2022*
- foster an ethical workplace culture that upholds professionalism, integrity, diligence and accountability
- promote and communicate, internally and externally, the expectation that all workers are required to demonstrate the highest professionalism and ethical standards, ensuring all actions are in the public interest
- encourage and support workers to report suspected wrongdoing in accordance with the *Public Sector Ethics Act 1994*
- refer all reasonable suspicions of corrupt conduct to the Crime and Corruption Commission (CCC) and maintain accurate records for matters not referred, as required by the *Crime and Corruption Act 2001*
- take appropriate action in response to proven corrupt conduct
- allocate sufficient resources to Human Resources and the CCC Liaison Officer for effective management of fraud and corruption complaints.

6.3 Executive Director Corporate Services

- act as the CCC Liaison Officer for QAS (supported by the Head of Human Resources) and on direction of the CEO, notify the CCC where there is reasonable suspicion that a complaint involves or may involve corrupt conduct

6.4 Executive Directors (or equivalent roles) and Senior Leadership Team (SLT):

- communicate the expectation that all workers are required to demonstrate the highest professionalism and ethical standards, ensuring all actions are in the public interest
- foster an ethical workplace culture that upholds professionalism, integrity, diligence and accountability
- role model behaviours and promote a workplace culture of integrity and accountability
- ensure processes are in place to identify, assess and report on fraud and corruption risks in their business areas, that workers are aware of these processes and support is provided to those who report suspected wrongdoing
- contribute to the development, implementation and monitoring of the Fraud and Corruption Control Plan
- ensure the Fraud and Corruption Control Plan is consistently applied across all business areas and tested for compliance
- periodically review the appropriateness of security measures and employment screening requirements in place in their business areas regarding fraud and corruption prevention and detection
- educate workers on the requirement to report suspected conduct
- ensure workers complete and/or attend mandatory training including Fraud and Corruption Control Awareness, Code of Conduct and Ethical Decision-Making

- ensure workers are aware of and adhere to Human Resources and financial delegations and relevant QAS policies and procedures
- take appropriate action in response to proven corrupt conduct
- monitor high-risk function controls vigilantly and review controls when necessary
- ensure periodic random sampling is undertaken in areas with high-risk functions as part of the Fraud and Corruption Control Framework
- direct and oversee the completion of regular spot checks that procedures and processes are being adhered to consistently and accurately
- consider recommendations from the Finance, Audit and Risk Committee in accordance with the committee's terms of reference
- consider and provide a range of treatment options for strategic risks, risks above appetite, and those risks escalated from functions
- ensure functional leaders and managers assess controls for high-risk functions at least annually
- ensure the implementation of approved recommendations arising from investigations into fraud and corruption allegations are considered as a priority and actioned in a timely manner.

6.5 Legal Counsel:

- determine whether a complaint or information involves or may involve suspected corrupt conduct
- provide legal advice where instructed in relation to any matters dealing with complaints about, or information involving, suspected corrupt conduct.

6.6 Finance, Audit and Risk Management Committee:

- provide independent assurance to the CEO regarding external fraud, corruption accountability and reporting requirements.

6.7 Head of Finance:

- develop, implement, and maintain finance delegations, policies, procedures and/or processes
- develop, implement, and maintain a gifts and benefits register
- develop and maintain the Financial and Contractual Delegation Instrument
- monitor the efficiency and effectiveness of finance systems and implement corrective action where necessary
- report and advise on strategic finance matters to the CEO and SLT
- prepare QAS's annual financial statements in accordance with the minimum reporting requirements stated in the Queensland Treasury Financial Reporting Requirements
- prepare and submit a report signed by the CEO to the Auditor-General regarding any loss caused by a suspected offence under the section 16 (3) of the Financial and Performance Management Standard 2019, *Criminal Code Act 1899* or any other Act or law
- reporting of material losses arising from offences or corrupt conduct in accord with section 16 of the Financial and Performance Management Standard 2019
- arrange training and awareness in financial processes for relevant workers

- ensure action is taken in relation to losses in accordance with QAS financial procedures and delegations for losses and write-offs for losses through fraud and corruption
- participate in investigations and provide input to reports of suspected fraud or corruption, where necessary.

6.8 Head of Operations:

- develop, implement, and maintain Information Communication Technology (ICT) security policies, procedures, and work practices
- develop the Information Security Management System in accordance with the Information and Cyber Security Policy (IS18)
- oversee requirements to ensure QAS compliance with the Information and Cyber Security Policy (IS18)
- report and advise on ICT, information and cyber security matters to the SLT and the CEO
- arrange training and awareness in ICT security matters for authorised users and in accordance with the Information and Cyber Security Policy (IS18)
- support evidentiary collection during investigations into reports of suspected fraud or corruption where necessary
- plan and support the provider of internal audit services to assess effectiveness of the QAS's Fraud and Corruption Control Framework and controls, to assess whether systems provide reasonable assurance
- advise Head of Human Resources of any suspected fraud or corruption identified as part of an internal audit and in consideration of confidentiality restrictions and investigative processes, advise relevant SLT members, Head of Finance and Legal Counsel.

6.9 Head of Human Resources:

- develop, implement and maintain policies and procedures relating to:
  - fraud and corruption control
  - public interest disclosures
  - complaints about the CEO
  - contact with lobbyists
  - conflicts of interest
- develop, implement and maintain policies and procedures that support Public Service Commission (PSC) directives relating to:
  - suitability for employment
  - employee grievances
  - performance management
  - discipline
  - workplace investigations
  - employment separation
- develop and maintain the Human Resource Delegation Instrument
- coordinate the development and effective implementation of QAS-wide education and training initiatives about:

- public sector ethics
- Code of Conduct for the Queensland Public Sector
- ethical decision-making
- fraud and corruption.

- promote awareness of integrity and accountability issues to all workers
- ensure allegations of fraudulent or corrupt activity and wrongdoing by workers are appropriately managed
- assess and report Public Interest Disclosures to the Queensland Ombudsman's Office
- support the CCC Liaison Officer through assessment of suspected corrupt conduct
- assess and on direction of the CEO directly report matters to the CCC in the event the CCC Liaison Officer is conflicted or unavailable to conduct an assessment
- report fraud or corruption which is a suspected offence under the *Criminal Code Act 1899* or any other Act or law to the appropriate law enforcement organisation
- direct and oversee the investigation and management of internal and external fraud and corruption
- maintain appropriate records in relation to fraud and corruption matters
- provide advice and support to the SLT, managers and workers on integrity related matters including issues relating to fraud and corruption suspicions, allegations and investigations
- act as a central referral and coordination point regarding fraud and corruption allegations for workers, investigators, and CCC Liaison Officer.
- collate, analyse, and report on trends identified through fraud, corruption, and wrongdoing investigations to Finance, Audit and Risk Committee and other stakeholders as necessary, to inform appropriate actions and improvements
- contribute to quarterly Finance, Audit and Risk Management Committee reporting in relation to ethics and wrongdoing allegations and awareness activities.

6.10 Managers and Supervisors:

- ensure the efficient and ethical use of QAS resources
- identify and evaluate fraud and other corruption risks in their areas of responsibility
- develop and maintain operational risk registers (with support from Principal Governance and Risk Advisor)
- implement and monitor appropriate controls at the local level to mitigate such risk
- implement approved recommendations following fraud and corruption incidents
- coach workers on integrity and promote ethical behaviour and actions in the workplace
- ensure workers complete mandatory training requirements
- ensure workers are aware of their responsibilities to declare conflicts of interest, contact with lobbyists and gifts and benefits
- report suspected fraud and corruption to HR as soon as possible
- maintain confidentiality and integrity of any fraud and corruption investigation
- actively support workers who report instances of suspected fraud and corruption, considering public interest disclosure practices

- be aware of their obligations with respect to losses and asset management under section 16 to 18 of the Financial and Performance Management Standard 2019.

6.11 Workers:

- be aware of, and comply with, relevant whole-of-government and QAS policies and procedures, including the Code of Conduct, the Human Resource Delegation Instrument and the Financial and Contractual Delegation Instrument
- conduct their duties and work activities to the highest professional and ethical standards
- contribute to fraud and corruption risk identification and assessment activities
- contribute to the development of improved systems and procedures that will enhance the QAS's fraud and corruption risk position
- safeguard and ensure only authorised use of official/QAS and other confidential information
- complete mandatory fraud and corruption, and Code of Conduct and ethical decision-making training within required timeframes
- follow instructions given by supervisors and managers in relation to safekeeping of QAS assets, corporate credit card use and information and communication technology
- ensure the appropriate declaration of contact with lobbyists, gifts and benefits, conflicts of interest e.g. other employment
- be aware of the possibility that fraud, corruption and theft may exist in the workplace and report any concerns to their manager, supervisor, or Human Resources, in accordance with the Code of Conduct and the Public Interest Disclosure (PID) Policy and Procedure
- ensure reports regarding fraud, corruption or wrongdoing allegations are accurate and contain no deliberate omissions or falsifications
- report suspected fraud and corruption to HR as soon as possible
- cooperate fully with investigations into suspected fraud and corruption
- maintain the confidentiality of suspected fraud and corruption matters.

7 Reporting requirements

Some matters may be reported to an external public sector entity that has the power to investigate or remedy them, including the CCC, the Queensland Police Service, or other appropriate agencies. The QAS's PID Policy and Procedure provides a guide that maps the nature of the disclosure with the appropriate external entity to whom the matter should be reported.

Notification of material losses must be reported by the relevant officer to the appropriate legislated authority, as detailed in sections 16 and 17 of the Financial and Performance Management Standard 2019.

8 Storage of information

Fraud and corruption risk information will be recorded in the following manner:

- by business unit: within operational and project risk registers, with advice of all fraud and corruption risks to be escalated to HR
- by Operations: QAS Strategic Risk Register.

All information will be managed in accordance with the:

- *Public Records Act 2023*
- Queensland Government Recordkeeping and Information Management Framework
- Queensland Government Records Governance Policy

In addition, personal information will be managed in accordance with the *Information Privacy Act 2009*, in particular the Queensland Privacy Principles (QPPs) in that Act.

9 Complaints management

A person who is dissatisfied with, and is directly affected by, a service, action or decision made by QAS, its staff or persons it has engaged to provide services may lodge a complaint in accordance with the *Public Sector Act 2022* and relevant QAS policies and procedures.

If a complainant is dissatisfied with any action taken by QAS in relation to a complaint, and after they have exhausted all available avenues of review within QAS as outlined in the Complaint Management Policy, they can request for QAS' decision to be reviewed by the Queensland Ombudsman.

10 Employee grievances and appeals

An employee who is the subject of an administrative decision or action is entitled to lodge a complaint in accordance with the Managing Employee Grievances Policy should they feel the administrative decision is unfair or biased.

Employees who are unsatisfied with the outcome of their employee complaint may be entitled to lodge an appeal in accordance with PSC Appeals Directive 04/23.

An appeal may be started by giving the Industrial Registrar an appeal notice. Further information on starting an appeal and appeal rights is available from the Queensland Industrial Relations Commission website.

11 Human rights considerations

This document is compatible with human rights under the *Human Rights Act 2019* because it limits a human right only to the extent that is reasonable and demonstrably justifiable in accordance with section 13 of that Act.

This document was last reviewed in 22/07/2025 to ensure actions and decisions under the policy are made in a manner compatible with human rights. Please note, when implementing this policy, workers must still consider if any human rights are relevant to and likely to be impacted by a particular decision, and whether any limitation of human rights are reasonable and justified.

12 Definitions

Word/Term/Acronym	Meaning
Agency	Refers to other Queensland State Government department/s and statutory body/ies.
Conduct	Has a specific meaning as per section 14 of the *Crime and Corruption Act 2001*, which includes: • neglect, failure and inaction • conspiracy to engage in conduct

Word/Term/Acronym	Meaning
	• attempt to engage in conduct.
Corrupt conduct	As per section 15 of the *Crime and Corruption Act 2001* means: Type A - conduct of a person, regardless of whether the person holds or held an appointment, that— (a) adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of— (i) a unit of public administration; or (ii) a person holding an appointment; and (b) results, or could result, directly or indirectly, in the performance of functions or the exercise of powers mentioned in paragraph (a) in a way that— (i) is not honest or is not impartial; or (ii) involves a breach of the trust placed in a person holding an appointment, either knowingly or recklessly; or (iii) involves a misuse of information or material acquired in or in connection with the performance of functions or the exercise of powers of a person holding an appointment; and (c) would, if proved, be— (i) a criminal offence; or (ii) a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment. Type B - conduct of a person, regardless of whether the person holds or held an appointment, that— (a) impairs, or could impair, public confidence in public administration; and (b) involves, or could involve, any of the following— (i) collusive tendering; (ii) fraud relating to an application for a licence, permit or other authority under an Act with a purpose or object of any of the following (however described)— A. protecting health or safety of persons; B. protecting the environment; C. protecting or managing the use of the State's natural, cultural, mining or energy resources; (iii) dishonestly obtaining, or helping someone to dishonestly obtain, a benefit from the payment or application of public funds or the disposition of State assets; (iv) evading a State tax, levy or duty or otherwise fraudulently causing a loss of State revenue; (v) fraudulently obtaining or retaining an appointment; and (c) would, if proved, be— (i) a criminal offence; or (ii) a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.

Word/Term/Acronym	Meaning
Corruption	The Australian Standard 8001:2008 – Fraud and Corruption Control defines fraud as "dishonest activity in which a director, executive, manager, employee or contractor of the department acts contrary to the interests of the department and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity". 'Corrupt conduct' is defined by section 15 of the Crime and Corruption Act 2001.
Crime and Corruption Commission (CCC)	A statutory body set up to combat and reduce the incidence of major crime and public sector corruption in Queensland.
Crime and Corruption Commission (CCC) Liaison Officer	The CCC Liaison Officer is a designated worker in QAS who has the responsibility to notify the CCC if they reasonably suspect that corrupt conduct may have occurred. The Executive Director Corporate Services has been designated as the CCC Liaison Officer, supported by the Head of Human Resources.
Delegate	The Chief Executive Officer and any employee occupying a position which has been authorised to make decisions, exercise powers and/or undertake functions that have been sub-delegated under legislation or a delegation instrument.
Fraud	The Australian Standard 8001:2008 – Fraud and Corruption Control defines fraud as "behaviour that is deceptive, dishonest, corrupt or unethical. It may cause actual or potential detriment to any person or agency, including theft of financial or other property by employees or persons external to the agency. 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".
Intangible assets	Intangible assets do not have a physical form but still hold value. They are often tied to intellectual property, brand reputation, or legal rights. Examples include: • **Patents**: Legal rights to an invention or process. • **Trademarks**: Symbols, names, or logos that represent a brand. • **Copyrights**: Protection for creative works like books, music, or software. • **Goodwill**: The value of a business's reputation and customer loyalty. • **Licences**: Rights to use certain technologies or products.
Internal control	The *Financial Accountability Act 2009* defines internal control as the "methods adopted within an entity to: • safeguard its assets • check the accuracy and reliability of its accounting information

Word/Term/Acronym	Meaning
	• secure compliance with the prescribed requirements that apply to the entity”.
Maladministration	Action which: • was taken contrary to law • was unreasonable, unjust, oppressive, or improperly discriminatory • was in accordance with a rule of law or a provision of an act or a practice that is or may be unreasonable, unjust, oppressive, or improperly discriminatory in the particular circumstances • for an improper purpose • on irrelevant grounds • having regard to irrelevant considerations • was an action for which reasons should have been given, but were not given • was based wholly or partly on a mistake of law or fact was wrong.
Manager/Supervisor	Any person whose duties involve or include managing or supervising others in the performance of their duties, irrespective of their formal title.
Misconduct	As per the *Public Sector Act 2022* - inappropriate or improper conduct in an official capacity; OR inappropriate or improper conduct in a private capacity that reflects seriously and adversely on the QAS.
Public interest	The collective interest of the entire community, including the ways in which public money is spent. It is not about the sum of individual interests, nor the interest of a particular group.
Public Interest Disclosure (PID)	As per section 11 to 13 of the *Public Interest Disclosure Act 2010* a disclosure about wrongdoing in the public sector that serves the public interest. For an allegation to be considered a public interest disclosure it must be: • public interest information about serious wrongdoing or danger • an appropriate disclosure • made to a proper authority.
Public health or safety	Includes the health or safety of persons: • under lawful care or control • using community facilities and services provided by the public or private sector • in employment workplaces.
Public Sector Commission (PSC)	An independent body that is responsible for promoting integrity, accountability, and excellence within the public sector, overseeing workforce management and ensuring compliance with public service values and standards.

Word/Term/Acronym	Meaning
Queensland Audit Office (QAO)	The independent auditor for the Queensland public sector.
Reasonably suspects	Consider all the initial information available to determine whether a reasonable suspicion of corrupt conduct exists. A "reasonable" suspicion requires more than mere speculation; there must be sufficient evidence for a reasonable person to *suspect* corrupt conduct. The assessment must be based objectively on the available information. A subjective decision about whether someone is or is not capable of the alleged conduct is not sufficient. It is not necessary to have sufficient evidence to *prove* the corrupt conduct allegation.
Reprisal	Causing, attempting or conspiring to cause detriment to any person because, or in the belief, anybody has made, or may make, a PID or because the other person or someone else is, has been or intends to be involved in a proceeding under the PID.
Tangible Assets	Tangible assets have a physical form and can be touched or seen. These assets are often used in operations or to generate income. Examples include: • **Buildings**: Offices, warehouses, or factories. • **Machinery and Equipment**: Tools, vehicles, or production machines. • **Inventory**: Products or materials held for sale or production. • **Land**: Property owned for business or investment purposes.
Workplace	A location where a worker is, or is likely to be, while performing their work or work-related activities including: • locations where business or work-related social events organised by the QAS are conducted • work in the community • any vehicle, form or transport, or mobile equipment used by the employee as part of their job • any location approved under flexible work arrangements.

13 Date of effect and review

This policy and its supporting documents:

- come into effect from the date of delegate approval
- will be reviewed within two years of the approval date unless otherwise:
  - stipulated in statutory obligations
  - triggered by circumstances determined appropriate by QAS.

14 Delegate approval

DAVID LYONS **Chairperson** Queensland Academy of Sport Board
Date: 10 September 2025

15 Version history

Version	Date	Author	Amendment description	Action
1.00	06/08/2025	Human Resources	New document	Approved by the Board
2.00	10/09/2025	Human Resources	Revised CCC Liaison Officer assignment	Approved by the Board