Fraud and Corruption Control Plan

The City is committed to an organisational culture that promotes a high standard of integrity and accountability by demonstrating professional behaviours that are consistent with our role and values and provides clear direction in supporting an effective risk management strategy, includingfraud and corruption risk.

Contents

1. Scope

The City's Fraud and Corruption Prevention Policy and Plan apply to:

- all employees whether by way of permanent appointment, secondment, contract, temporary or labour hire agency arrangement, volunteering, work experience or trainees (Parties);
- all elected members; and
- any external parties involved in providing goods or services

Whilst the Chief Executive Officer (CEO) has overall responsibility to ensure proper controls are in place to prevent fraud and corruption from occurring and to monitor fraud and corruption risks, all employees, elected members, contractors, and volunteers (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.

2. Purpose

The Fraud and Corruption Control Plan (Plan) aims to outline the City's approach to controlling fraud and corruption via the following:

- 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.
- Establishing clear accountability structures in terms of response and investigation; and
- Enforcement and disciplinary actions.

3. Definitions

Fraud is defined by Australian Standard AS 8001–2008 (Fraud and Corruption Control) as:

Dishonest activity causing actual or potential financial loss to any persons or entity including theft of moneys or other property by employees or persons external to the entity and where 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 for improper use of information or position for personal financial benefit.

Corruption is defined by Australian Standard AS 8001–2008 (Fraud and Corruption Control) as:

Dishonest activity in which a director, executive, manager, employee, or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of 'corruption' can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, to secure some form of improper advantage for the entity either directly or indirectly.

4. Attitude to Fraud and Corruption

The City has zero tolerance for fraudulent and or corrupt conduct. All Parties must not engage in practices that may constitute fraud or corruption.

As part of fostering an environment that encourages fraud prevention and control, the Fraud and Corruption Prevention Policy – Council Policy CP-062 articulates that the City of Melville is intolerant of fraud and or corruption and will be proactive in its efforts to prevent fraud or corruptionoccurring at the City of Melville.

The City has developed this Plan to address fraud and corruption prevention, detection, recovery, monitoring, and reporting. All Parties have a key responsibility to safeguard against damage and loss through fraud, and corruption. All Parties have an obligation to support efforts to reduce associated risk by behaving with integrity and professionalism in undertaking their respective duties.

5. Codes 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.

6. Relationship with Other Plans

This Plan provides the basis for various control initiatives to address risk exposures associated withfraud and corruption. It has been developed in line with Australian Standard AS8001-2008 Fraud and Corruption Control and forms an integral part of the City's integrity framework which consists ofthe following:

- Fraud and Corruption Prevention Policy
- Governance and Integrity Framework
- This Fraud and Corruption Control Plan
- Code of Conduct Elected Members, Committee Members and Candidates
- Code of Conduct (Employees)
- Public Interest Disclosure Procedure
- Supplier Code of Conduct

7. Responsibilities for Reporting and Investigation

Reinforcement of the City's zero tolerance attitude to fraud and corruption demonstrated by prompt response to incidents and to reports of suspected fraud or corruption.

What is it?	Responsible for receiving report and notifying appropriate agency	Agency to Notify	Reference
Public Interest Disclosure	**PID Officers*** – Director Corporate Services Manager Governance & Property Services, Head of Governance. Executive PID Officer – CEO	PSC	Public Interest Disclosure Procedure Procedure 3.7 and 4.10 PID Online WA. Gov. public directory of PID Officers
Allegation of Misconduct Fraud or Corruption – Employees	**Direct to Public Sector Commission (PSC) or Corruption Crime Commission (CCC) Or CoM Fraud Control Officers*** –Director Corporate Services Head of People & Culture, Head of Governance.	PSC, CCC, Police	Fraud and Corruption Control Plan
Allegation under Code of Conduct (Employees)	**Head of People & Culture**	PSC, CCC, Police	Code of Conduct (Employees)
Allegation of Misconduct Fraud or Corruption – CEO	**Mayor** (with guidance from Director Corporate Services)	PSC, CCC, Police Governance Committee	Code of Conduct (Employees)
Allegation of Misconduct Fraud or Corruption – elected members	**Direct to Public Sector Commission (PSC) or Corruption Crime Commission (CCC) Or CoM Fraud Control Officers*** Director Corporate Services Head of People & Culture, Head of Governance.	PSC, CCC, Police	Fraud and Corruption Control Plan
Allegation under Code of Conduct Elected Members, Committee Members and Candidates	**Complaints Officer*** Manager Governance & Property Services	Mayor Governance Committee	Code of Conduct – Elected Members, Committee Members and Candidates Clause 11 Local Government (Model Code of Conduct) Regulations 2021)
Minor Breach under Local Government Act	**Complaints Officer*** Manager Governance & Property Services	Local Government Standards Panel	Clause 5.120 Local Government Act 1995 Clause 5.105 Breaches by council members
Serious Breach/Serious Misconduct under Local Government Act	**Direct to Departmental CEO Department Local Government Sports Cultural Industries (DLGSCI)**	DLGSCI	Clause 5.116 Local Government Act 1995 Clause 5.105 Breaches by council members
Electoral Complaints	**Electoral Commissioner or Returning Officer**	Electoral Commission	Misconduct, Malpractice maladministration Clause 4.96 Local Government Act 1995
* PID Officers, Complaints Officer and Fraud Control Officers are appointed by CEO in line with relevant legislation or this plan. External consultants may be appointed as directed by the CEO to carry out investigations.			

8. Roles and Accountabilities for Fraud Control

Plan element:	Action	Responsibility	Frequency
8. Roles and Accountabilities for Fraud Control	Review of the Fraud and Corruption Control Plan and Policy	Head of Governance	Council Policy – 3 years Plan -5 years
13. Fraud Control Detection	Fraud and Corruption Risk Assessment	Director Corporate Services	Annual
8. Roles and Accountabilities for Fraud Control	Review effectiveness of the plan	Process Improvement Auditor	2 years
14. Fraud Control - Response	Each of the Fraud Control Officers will contribute to the maintenance of a Fraud and Corruption Register and ensure that all incidents reported and investigated are entered therein.	Fraud Control Officers	Ongoing
14. Fraud Control - Response	The Register will include the following minimum information: • Date and time of report • Date and time of the incident was detected • How the incident came to the attention of management (e.g., anonymous report, employee report, supplier report, routine audit process) • The nature of the incident • Value of estimated loss (if known) to the City • Action taken following the discovery of the incident	Fraud Control Officers	Ongoing
14. Fraud Control - Response	The Register will be tabled at the FMARCC on a six-monthly basis by the Process Improvement Auditor as a confidential attachment to their Internal Audit activity report.	Process Improvement Auditor	6 monthly
14. Fraud Control - Response	Internal control review following discovery of fraud	Process Improvement Auditor	Ongoing

9. Fraud Planning and Resourcing

This Plan is an integral part of the City's integrity framework and details its approach to fraud and corruption prevention, detection, and response.

Fraud prevention – strategies designed to prevent fraud from occurring in the first instance.
Fraud detection – strategies designed to uncover fraud as soon as possible after it has occurred.
Fraud response – strategies that assist in responding appropriately to an alleged fraud.

For these strategies to be effective in the context of an overarching fraud control framework, each strategy must be subject to active management and ownership within the City and clear support at the Council level. Executive Leadership Team oversight, through sound governance arrangements, will ensure that each strategy does not operate in isolation, and that interdependency is effectively identified and managed.

10. Communication, Education and Awareness

The City uses a variety of education and awareness strategies, to foster an accountable and ethical organisational culture and strengthen resistance to fraud and corruption, but not limited to:

Action	Responsibility	Frequency
Awareness and Deployment of Plan via Team Brief as the plan applies to all employees whether by way of permanent appointment, secondment, contract, temporary or labour hire agency arrangement, volunteering, work experience or trainees	Governance Officer	Ongoing
Awareness and Deployment of Plan to all elected members	Governance Officer	Ongoing
Fraud Awareness Training	Head of Governance	Annual
Code of Conduct Training (Employees)	Head of People & Culture	Annual
Staff bulletins (Team Briefs) and the Elected Members Bulletin will be used to raise awareness of the Fraud and Corruption Policy and Plan at least once a year by the Governance Team	Governance Officer	Annual
Staff bulletins (Team Briefs) will be used to raise awareness of the Code of Conduct (Employees)	Head of People & Culture	Ongoing
The Governance Team will also use the Elected Members Bulletin to refresh elected members on the Elected Members Code of Conduct.	Governance Officer	Ongoing
Mandatory training in the following is required by all new employees on induction with refresher training annually during employment with the City. These include Code of Conduct;	Head of People & Culture	Ongoing
Mandatory training in the following is required by all new employees on induction with refresher training annually during employment with the City. These include Fraud Awareness	Head of Governance	Ongoing
Mandatory Refresher training annually during employment with the City - This training will be mandated through Personal Development Programs.	Head of People & Culture	Annual
Dissemination of Public Interest Disclosure Procedure to all employees on the City's intranet and the publication of Public Interest Disclosure Officer's details.	Head of People & Culture	Annual
Elected Members will receive initial training during the Elected Member Induction process that is delivered to new elected members following election to the Council.	Head of Governance	2 years
Management of conflict of interest be addressed in Codes of Conduct and other deployment actions such as training and communication.	Head of People & Culture.	Ongoing
Pre-employment screening is undertaken by Employee Services for all new employees before commencing employment.	Head of People & Culture	Ongoing

11. Understanding Fraud and Corruption Risks in Local Government

Fraud and corruption can occur in a variety of ways, and it is important for everyone in the City to have a good understanding of what constitutes fraud and corruption so that they can recognise it and take action to prevent it. Instances of fraud and corruption are not only a serious breach of trust; they are also a criminal offence.

The key common element is the presence of deliberate and dishonest intent. The key difference between fraud and corruption is that fraud involves the gaining of a financial benefit for the perpetrator or someone else, whereas corruption may result in non-financial benefit to the perpetrator or another person/entity or may be intended to result in detriment to another party, such as a political opponent or personal enemy.

Types of the City's services exposed to fraud or corruption risk:

Type of Fraud or Corruption	Examples of related risks
Rate revenue fraud – Fraudulent manipulation of rates to receive aself-benefit.	• Incorrectly claiming discounts (such as pensioner discounts) to benefit employees,friends, family or colleagues. • Making changes to rates details to benefit employees, friends, family and colleagues or entities in which they have a significant interest.
Development applications and rezoning – Frauds relating to development applications and rezoning of land for commercial and residential purposes.	• Misuse of commercially sensitive information. • Providing incentives to Elected Members or employees for favourable decisions; and • Undeclared conflicts of interest involving Councillors and / or employees.
Service delivery fraud – Frauds relating to the use of City-provided services to which the citizen would not normally be entitled.	• Selling a resident's parking permit to anon-resident. • Oversupplying goods or services to benefitthird parties; and • Undersupplying to 'skim' goods or services(or time that would normally be devoted tothe service)
Compensation fraud – Frauds relating to falsely claiming City responsibility for incidents and accidents andattempting to falsely claim compensation.	• Falsely claiming pedestrian accidents onfootpaths or City premises. • Falsely claiming storm water or drainage-related accidents
Grants fraud – Frauds relating to grant funds not being usedfor the intended service delivery objective.	• Overpaying of grants, duplicatingpayments of grants or having grantsclaimed multiple times; and • Redirecting grant funds to personal accounts, or to entities in which anemployee has a personal interest

Types of City business functions exposed to fraud risk:

Type of Fraud

Procurement fraud –
Frauds relating to the process of acquisitionsof goods, services and project delivery from third parties.

Exploiting Council information –

Using confidential or commercially sensitiveinformation for personal gain.

Asset fraud –

Using Council assets for other than official purposes or for gaining personal benefits.

Payroll and salary fraud –

Frauds relating to claiming pay that doesn't match work performed or conditions of employment.

Employment fraud –
Fraud relating to applicants falsely claiming qualifications and skills above their ability.

Travel and allowances fraud –
Frauds relating to falsely claiming reimbursement of costs or allowances for which there is no entitlement.

Examples of related risks

- Deliberate misuse of corporate credit or fuel cards for personal benefit.
- Paying claims for goods and services that were not delivered.
- Receiving of kickbacks or being involved inbribery, corruption related to manipulation of the procurement process
- Providing confidential and sensitive information to others for personal gain.
- Using confidential or sensitive information for personal benefit or to cause detrimentto another person or entity.
- Manipulation of asset value or fraudulent asset divestment process for personal gain.
- Stealing assets; and
- Using City assets without authorisation or to an extent not available to others.
- Creating 'ghost' employees to receive additional pay; and
- Falsely claiming overtime payments.
- Taking time off, e.g., on flexi time, for hoursnot worked
- Misrepresenting skills, capabilities or qualifications to obtain employment; and
- Forgery of reference or qualifications documentation.
- Making claims for journeys not made or overstating the distance; and
- Reimbursing expenses not related to Council business.

12. Fraud Control - Prevention

Robust internal controls and systems are a prime defence mechanism against fraud andcorruption. These controls include:

A commitment from elected members and senior management to be role models and demonstrate ethical and accountable behaviour by their actions.

Adopting and encouraging a workplace culture based on the City's values.

Endorsing a workplace Code of Conduct which reinforces a commitment to promoting a highstandard of integrity and accountability and the need for honest and ethical behaviour. The induction process for new employees and elected members includes an understanding of therelevant Code of Conduct and the behaviours expected of all elected members and employees.

Internal control is considered the first line of defence in the fight against fraud and corruptionand is an essential element of an adequate fraud control program. The City will ensure business processes that are assessed as having a high risk of fraud and corruption are subject to a rigorous system of internal controls that are well documented, updated regularlyand understood by relevant employees.

Examples of controls include the following:
- Regular independent reconciliation of accounts.
- General journals are supported by narration and proper authorisation.
- Bad debts are written off by Council after approval obtained from the Director Corporate Services.
- Payroll is independently reviewed by senior finance personnel, paying special attentionto new starters, terminations, and payments over $5,000 etc.
- Dual authorisations required for payrolls and payment runs.
- Fixed asset registers are reconciled to the general ledger and physical inventories(stock takes) are performed periodically against asset registers.
- Suspense accounts are reviewed and reconciled monthly by the Finance Team.
- Segregation of duties (e.g., Accounts Payable cannot create new creditors and cannot change creditors' banking details. These functions are conducted by a Finance staff member independent of Accounts Payable).
- Two persons required for a purchase transaction (e.g., Officer A raises a Purchase Requisition, and that Requisition is sent by workflow to Officer A's immediate supervisor forapproval).
- review exception reports and the implementation of authorisation limits.
- daily balancing of cashier floats and regular rotation of cashiers to minimise 'temporary borrowing'.
- Physical security e. g., security camera.
- Review and reinforcement of computer security measures, including requiring user-identification passwords for access to computer systems regularly changed.
- Review and reinforcement of access control to the City's buildings.
- Job rotation / no excess leave.
- Comparison between budgeted and actual figures and the follow up of discrepancies.
- Regular review of audit trails and system access logs.
- Credit card details redacted in compliance with Payment Card Industry Data Security Standard.
- Exception reporting; and
- Surprise audits.

- The management of conflicts of interest is an integral part of establishing an ethical culture and fostering a culture of disclosure. Of primary concern within a government organisation is the conflict between private and public interests, and the effective management of this issue. Conflict of interest is addressed in the Codes of Conduct and other deployment actions such as training and communication.
- Establishing effective reporting mechanisms and protection of employees making disclosures about fraud and corruption activities. The City has a Public Interest Disclosure Procedure in the Business Management System (BMS) to document this process.
- Promoting and adhering to risk management policies and procedures, ensuring risk assessments are conducted and treatment plans developed to address identified risks.
- Pre-employment screening is an effective way of reducing the City's potential exposure to internal fraud and corruption. It reduces the risk of potential security breach and to obtain a higher level of assurance as to the integrity, identity and credentials of personnel employed by the Council. Pre-employment screening is undertaken by Employee Services for all new employees before commencing employment. Techniques used can include confirmation of qualifications, verification of employment background, referee, and criminal history checks.
- Providing fraud and corruption awareness training to all employees. Fraud awareness training is an effective method of ensuring that all employees can identify fraudulent or corrupt behaviour, are aware of their responsibilities for fraud control and understand the City's expectations pertaining to ethical behaviour in the workplace. The City provides this training Online.
- Screening of service providers is an important element in fraud control – checking that the supplier's trading address and telephone listing matches its contact details including Registered Business Name, ABN and/or ACN; searching the company register (if the supplier is incorporated); verifying the personal details of Directors, including conducting a director bankruptcy search and disqualification director search; confirming current legal proceedings pending and judgements entered; and assessment of credit rating.

The resources devoted to preventative strategies and controls should be proportionate to the fraud risk profile. The controls identified and their associated costs should be considered with respect to the nature and scale of fraud risks they are designed to address.

13. Fraud Control - Detection

The City has the following measures in place to identify and detect incidents of fraud and corruption:

<u>Risk Management System</u>

Risk management is crucial to fraud control which guides the development of effective actions.

Fraud is a risk to all entities and can have a similar impact on the City as other types of risks including:

- Financial loss.
- Reputational impact.
- Litigation.
- Organisational morale; and
- Diversion of management resources.
- The City has a Risk Management system in place for the identification, analysis, evaluation and treatment of risk, including fraud and corruption, and a process to monitor and review on a regular basis. Fraud risk is reviewed regularly as part of strategic and operational risk reviews. The details of the fraud risks identified, and their treatments are included in the Operation Risk Register.

<u>Mechanisms for reporting suspected fraud and corruption incidents</u>
Allegations made by employees, contractors, and members of the public can often lead to the uncovering of fraud. It is mandatory to report known and suspected fraud and corruption through one or more of the channels outline below:

- Online via the City of Melville website Report an Allegation of Misconduct, Fraud or Corruption.
- Fraud Hotline x1100 or 9364 0100
- Public Interest Disclosure (PID) Officer
- Fraud and Corruption Control Officers

In addition to the online reporting the City of Melville also has a telephone hotline (voice mail) for reporting of fraudulent or corrupt activity. For both internal and external use the hotline is monitored by Fraud Control Officers and can be accessed on 9364 0100, sufficient detail will need to be left to enable the City to investigate the issue.

The hotline is not intended to replace existing communication processes for reporting issues, it provides an additional avenue for staff and the community to communicate their concerns.

Employees and members of the public may also report directly to the Public Sector Commission or the Corruption and Crime Commission if desired. The Public Sector Commission or the Corruption and Crime Commission do not require callers to provide their personal details, but anonymous reports are difficult to assess.

<u>Public Interest Disclosure (Whistle – Blower Protection)</u>

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, enabling anyone to make disclosures about improper or unlawful conduct within the State Public Sector and local government without fear of reprisal. The City has a Public Interest Disclosure Procedure.

<u>Internal Audit</u>

Internal auditing is an independent evaluation and assurance activity that assists the City to improve the effectiveness of its risk management, control, and governance processes.

The City's internal auditor has a Four Year Strategic Internal Audit Plan which is a key independent governance tool that plans audits covering core business activities. Fraud risks are considered in all audits and control weaknesses are identified and rectified as part of the audit process.

<u>External audit</u>

External auditors are responsible for planning and performing an audit to obtain reasonable assurance that the City's financial statements are free of material misstatement. These types of audits are not to be relied upon to gain high levels of assurance that fraud is not occurring. More in- depth forensic auditing would be required to achieve such assurance and would only be conducted when fraudulent activity in a defined area is suspected.

<u>Post-transactional review</u>

A review of transactions after they have been processed can be effective in identifying fraudulent or corrupt activity.

Such a review conducted by personnel unconnected with the service area in which the transactions were effected, may uncover missing documentation or falsified authorisation etc.

In addition to the possibility of detecting fraudulent transactions, such a strategy can also have a significant fraud prevention effect as the threat of detection may be enough to deter employees who would otherwise be motivated to engage in fraud and corruption.

The City's internal audit has conducted regular invoice and payroll checking to detect unusual transactions.

<u>Data mining and computer system analysis</u>

The City's information systems are an important source of information on fraudulent activity. By the application of sophisticated software applications and techniques, a series of suspect transactions can be identified and then investigated thus potentially detecting fraudulent and corrupt conduct.

The City's external auditors use their proprietary software to detect unusual transactions as part of their statutory annual audit.

Internal reports can also be developed and used to highlight any areas of unusual activity.

<u>Actual versus Budget Analysis Budget Responsible Officers – Managers</u>
Monitoring actual income or expenditure by comparing it to the budgeted amounts can also help detect unusual or unexpected levels of activity that could potentially be fraudulent. Managers should exercise oversight and use their skills and experience of the business to identify unusual trends or transactions.

14. Fraud Control - Response

Fraud response is a key element of the overall Fraud Control Plan. As fraud and corruption are criminal offences the primary responsibility for investigating and initiating prosecution for suspected fraud or corruption rests with the Police Service.

Preliminary Assessment

All reported incidents of suspected fraud or corruption will be subject to a preliminary assessment by the City and reported to the Public Sector Commission, Corruption and Crime Commission or WA Police as appropriate. The assessment will be undertaken by a City of Melville Fraud Control Officer.

Where there is evidence of serious misconduct (see definition below), the City is required to report the allegations to the Corruption and Crime Commission. Less serious allegations will be dealt with in accordance with the City's disciplinary procedures.

As defined in Section 4 of the *Corruption and Crime and Misconduct Act 2003*, a serious misconduct occurs if:

(a) *a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment; or*

(b) *a public officer corruptly takes advantage of the public officer's office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person; or*

(c) *a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by 2 or more years' imprisonment.*

Investigation

The purpose of a fraud investigation is to gather evidence relating to specific fraud allegations to determine the facts relating to the matter, and to assist in deciding what, if any, action should be taken in relation to the matter(s).

In most situations fraud investigations would be undertaken by the Police.

There may well be some situations where aspects of the investigation can be undertaken by City of Melville Fraud Control Officers or external investigators as directed by the CEO.

Internal reporting and Incident Register

Each of the Fraud Control Officers will contribute to the maintenance of a Fraud and Corruption Register and ensure that all incidents reported and investigated are entered therein.

The Register will include the following minimum information:

- Date and time of report
- Date and time of the incident was detected
- How the incident came to the attention of management (e.g., anonymous report, employee report, supplier report, routine audit process)
- The nature of the incident
- Value of estimated loss (if known) to the City
- Action taken following the discovery of the incident

The Register will be tabled at the Financial Management, Audit, Risk and Compliance Committee on a six-monthly basis by the Process Improvement Auditor as a confidential attachment to their Internal Audit activity report.

Disciplinary Procedures
Appropriate disciplinary action will be taken against officers involved in any misconduct incident in accordance with the City's policies and procedures. Fraud and dishonesty may result in dismissal and are offences classified as minor misconduct under section 4(d) of the *Corruption, Crime and Misconduct Act 2003.*

External Reporting
The City will report suspected fraudulent and corrupt conduct in accordance with the *Corruption, Crime and Misconduct Act 2003*, and to the Police where appropriate. The CEO is obliged under section 28 of that Act to report suspected serious misconduct (corruption) to the Corruption and Crime Commission as soon as practicable after becoming aware of it.

The CEO is also obliged under section 45(H) of that Act to notify the Public Sector Commissioner of any matters that are suspected to involve minor misconduct.

Civil proceedings to recover the proceeds of fraud and corruption
The City may seek to recover any money or assets lost due to incidents of fraud and corruption where appropriate.

Internal control review following discovery of fraud
Where fraud or corruption is detected the Process Improvement Auditor, in conjunction with the Manager in that service area, will conduct a review to determine the failure of internal controls andcorrective measures to be taken.

Fidelity guarantee insurance
The City maintains a fidelity guarantee insurance policy that insures the risk of loss arising from fraud and corruption. The level of the policy cover is reviewed annually by the Finance Team with the insurer LGIS. The current insurance is "Crime Insurance" which covers fraudulent embezzlement or fraudulent misappropriation of money and / or negotiable instruments or goods belonging to the City.

Revision History

Date document amended	Description of Change	Revised by (Document Owner)	Approved by (Exec., Manager)	Date approved
30 August 2022	Document minor review • sections 8, 9 and 10 reviewed and officer titles and responsibilities updated, • actions moved to relevant tables. • section 13 to include updated information on Reporting an Allegation online and hotline • section 14 to emphasise reporting responsibilities to PSC • General formatting updates.	Governance Officer	Head of Governance	01 September 2022
9 January 2020	Document Reviewed	Manager Governance and Property	Exec Mgr. Governance & Legal Services	14 February 2020
15 January 2019	Document Reviewed	Governance Compliance Advisor	Exec Mgr. Governance & Legal Services	21 January 2019
24 September 2015	Document Creation	Governance Compliance Advisor	Exec Mgr. Governance & Legal Services	10 November 2015

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