

# Fraud and Corruption Control Plan

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1.0	12 December 2024	New plan	NZEA Board Approved

# Fraud and Corruption Policy Statement

1. Fraud, which includes corruption, is dishonestly obtaining a benefit, or causing a loss, by deception or other means. The benefit of a fraud may be tangible or intangible and may be obtained by the perpetrator of the fraud and / or a third party.
2. The Net Zero Economy Authority (the Authority) has zero tolerance for dishonest, fraudulent or corrupt behaviour. Zero tolerance requires all of us, as officials under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), taking appropriate steps to prevent, detect and respond to fraud and corruption relating to the Authority in accordance with the [Commonwealth Fraud and Corruption Control Framework](#) (CFCCF).
3. This means the Authority is required to take the following steps to address and manage fraud and corruption control:
  - a. promote awareness of fraud, corruption and ethics to Authority officials
  - b. have in place appropriate control mechanisms for preventing, detecting and responding to fraud and corruption
  - c. conduct regular fraud and corruption risk assessments and review those assessments
  - d. assess and investigate allegations of fraud and corruption, and
  - e. where appropriate, take administrative and prosecutorial action against individuals in relation to fraud and corruption allegations and seek sanctions including:
    - i. civil or criminal penalties
    - ii. reduction of classification or termination of employment, and
    - iii. recovering any losses caused by illegal activity through proceeds of crime and civil recovery processes.

## Commonwealth Fraud and Corruption Control Framework (CFCCF)

4. The CFCCF sets out the Australian government's requirements for fraud control, and comprises three parts:
  - a. Section 10 of the *Public Governance Performance and Accountability Rule 2014* ([the 'Fraud Rule'](#)), which sets the minimum requirements of accountable authorities of PGPA Act Commonwealth entities ('entities') in relation to managing the risk and incidents of fraud and corruption relating to their entity.
  - b. The [Commonwealth Fraud and Corruption Policy](#), which sets out the procedural requirements entities must implement in relation to specific areas of fraud and corruption control, such as investigations and reporting.
  - c. [Resource Management Guide 201: Preventing, detecting and dealing with fraud and corruption](#) which provides further practical guidance on fraud and corruption control arrangements for all entities.

# Key Definitions<sup>1</sup>

5. For the purpose of this Fraud and Corruption Control Plan, the term:
  - a. *Authority officials* means Authority employees, contractors, consultants and secondees.
  - b. *Fraud* means “dishonestly obtaining a benefit, or causing a loss, by deception or other means”.

## Fraud

6. Fraud can be committed by Authority officials (internal fraud), by persons external to the Authority (external fraud) or jointly between an official and outside party. Examples of conduct likely to be considered fraudulent include:
  - a. theft or misuse of Commonwealth information, intellectual property or confidential information (including funding proposals, procurement information, personal records)
  - b. misuse of Commonwealth program funding and grants
  - c. misuse of Commonwealth resources, including unlawful use of, or unlawful obtaining, property, equipment, material or services
  - d. abuse of an official position in order to obtain a benefit for yourself or another
  - e. misuse of entitlements (e.g. expenses, leave, travel allowances or attendance records, including abuse of time off in lieu)
  - f. misuse of facilities (e.g. unauthorised use of Authority venues, information technology, mobile devices and telecommunication systems)
  - g. accounting fraud (e.g. unauthorised use of credit cards, false invoices, misappropriation)
  - h. causing a loss, or avoiding and/or creating a liability
  - i. providing false or misleading information and/or documents to the Commonwealth, or failing to provide information (when an obligation exists)
  - j. making, or using, forged or falsified documents, or
  - k. releasing or using misleading information for the purposes of deceiving, misleading or hiding wrongdoing.
7. Fraud against the Commonwealth can be prosecuted under several Commonwealth laws including the *Crimes Act 1914*.

## Corruption<sup>2</sup>

8. Corruption is conduct that does or could compromise the integrity, accountability or probity of public administration. Corrupt conduct includes:
  - a. conduct of any person (whether or not an Authority official) that adversely affects, or that could adversely affect, either directly or indirectly:
    - i. the honest or impartial exercise of the powers of any Authority official, or
    - ii. the honest or impartial performance of any public official’s functions or duties as a public official
  - b. conduct of an Authority official that constitutes or involves a breach of public trust
  - c. conduct of an Authority official that constitutes, involves or is engaged in for the purpose

<sup>1</sup> A full Glossary is available at [Commonwealth Fraud and Corruption Control Framework 2024 \(counterfraud.gov.au\)](https://counterfraud.gov.au)

<sup>2</sup> [National Anti-Corruption Commission Act 2022](#)

of abuse of that person's office, or

- d. conduct of an Authority official, or former Authority official, that constitutes or involves the misuse of information or documents acquired in the person's capacity as an Authority official.
9. Examples of conduct likely to be considered corrupt includes:
- a. abuse of office – e.g. an Authority official, contractor and/or third party provider requesting, soliciting, receiving or accepting bribes (including non-monetary bribes), in order to secure a contract or influence decisions
  - b. serious conflicts of interest – e.g. which the Authority official knows to be improper or against a policy or regulation
  - c. nepotism – e.g. favouritism towards friends or family members during a recruitment process, or
  - d. collusion – e.g. providing preferential treatment to a third party provider, contractor or consultant to achieve an outcome or financial gain in contravention of procurement processes.

## Non-compliance

- 10. Non-compliance involves a failure to comply with legal requirements.
- 11. Non-compliance can be unintentional/accidental (i.e. where parties try to comply but make mistakes or errors) or more deliberate/opportunistic (i.e. where parties try to exploit ambiguities or opportunities in legal or policy requirements).
- 12. Authority options to respond potential non-compliance are discussed below.

## Governance

### Key responsibilities

- 13. All Authority officials are required to understand:
  - a. what fraud and corrupt conduct is, and
  - b. what steps to take if they suspect fraudulent or corrupt activity is taking place, particularly in relation to:
    - i. complying with legislative requirements and internal policies, and
    - ii. identifying and reporting fraud and corruption risks.
- 14. Authority officials' awareness and understanding about fraud and corruption risk is supported by mandatory fraud and corruption training as part of the induction package for all new starters, with annual refresher training for existing Authority officials.
- 15. **Table 1** sets out the roles and responsibilities of Authority officials under this plan.

**Table 1 – Fraud and corruption control plan roles & responsibilities**

<b>Position/Role</b>	<b>Responsibility</b>
<b>Board</b>	As the accountable authority, the Board is responsible for governing the entity in a way that promotes the proper use of public resources. This includes taking all reasonable measures to establish systems of risk and control, which includes a risk management policy and framework, and a Fraud and Corruption Control Plan. The Board may delegate some responsibility to the CEO, other Authority officials and committees.
<b>Chief Executive Officer (CEO)</b>	The CEO is responsible for ensuring that the Authority establishes, implements and maintains a risk management policy and framework. The Fraud and Corruption Control Plan is a subset of the overarching risk management framework.
<b>The Board, CEO and all SES</b>	As the leaders of the organisation, the Board, CEO and SES also have additional leadership responsibilities in relation to fostering and supporting a culture of integrity, awareness and reporting.
<b>Division Managers &amp; Branch Managers</b>	All SES are required to consider and manage current and emerging risks, which may include fraud and corruption, in the context of the Authority's strategic objectives.
<b>Fraud Control Officer (FCO)</b>	<p>The Chief Operating Officer (COO) is appointed as the Fraud Control Officer (FCO). The COO has corporate and operational responsibility for the delivery and implementation of a fit for purpose fraud and corruption control plan including maintaining reporting procedures and driving awareness. The FCO is also responsible for overseeing the implementation of the fraud and corruption control plan, in line with section 10 of the PGPA Rule.</p> <p>Reports to the Board and the Audit and Risk Committee on any reports of fraud and corruption received and the actions underway or undertaken in response to the report</p>
<b>Chief Finance Officer</b>	The CFO is responsible for setting up the Authority's financial framework and ensuring that risks associated with Authority appropriations and expenditure are addressed, including having a fit for purpose control plan.
<b>HR Director</b>	The HR Director is responsible for facilitating training to assist Authority officials to comply with their risk management and fraud awareness obligations, and also assists with HR-related fraud and corruption investigations.
<b>Governance and Legal Team</b>	The team is responsible for designing, implementing and evaluating fraud strategies and countermeasures. The team facilitates objectivity in risk identification and management and supports best practice, innovation and positive risk culture.
<b>Chief Information Officer / Chief Security Officer</b>	The Chief Information Officer (CIO) / Chief Security Officer facilitates the protection of the Authority's information security and access control. These roles are currently performed by PM&C as the outsourced service provider, but will change when the Authority implements its own arrangements.
<b>Audit and Risk Committee</b>	The Audit and Risk Committee are required to provide independent advice and assurance to the Board and to Authority management on the appropriateness of the Authority's financial reporting, performance reporting, system of risk oversight and management including in relation to fraud and corruption, systems of internal control and administration of the internal and external audit function.

<b>Internal Audit (contracted service providers)</b>	The Authority's internal auditors are externally contracted service providers responsible for conducting a program of internal reviews and reports on aspects of the Authority's risk management and fraud and corruption control structures.
<b>External Audit (ANAO)</b>	The Authority's external auditors, the Australian National Audit Office, are responsible for external review and reporting on the Authority's financial reporting and aspects of the Authority's risk management and fraud and corruption control structures.
<b>All other Authority Officials</b>	All other Authority officials are responsible for understanding the fraud and corruption control plan and applying it to their day to day activities.

16. Governance systems supporting these roles and responsibilities includes the following internal and external reporting to prevent, detect and respond to fraud and corruption:
- Quarterly** reporting to the Authority's Audit and Risk Committee within the context of the Authority's Enterprise Risk Management Plan (as required under s.45 of the PGPA Act).
  - Annual reporting** to the Australian Institute of Criminology (AIC) (as required under the Commonwealth Fraud Control Policy).
  - Annual reporting** to the Commonwealth Ombudsman in relation to public interest disclosures.
  - Annual reporting** in the Annual Report to certify that the Authority has prepared fraud risk assessments and a Fraud and Corruption Control Plan, and has in place appropriate fraud prevention, detection, investigation, reporting and data collection processes (as required under section 17AG of the PGPA Rule).

## Fraud and corruption risks

### Risk identification

- The Authority's Risk Management Framework<sup>3</sup> guides the management of risks related to fraud and corruption. Fraud and corruption risk assessments are conducted at the Enterprise level to ensure that appropriate systems of control are maintained.
- Targeted fraud and corruption risk assessments in relation to specific business areas or projects are also conducted as required.
- Concurrently, fraud and corruption risk is considered in the planning and the conduct of the activities of the Authority.
- The Authority's fraud and corruption risk assessment is reviewed and updated annually or more frequently, depending changes to the Authority's functions and risk profile.

**Table 2** lists the Authority's significant fraud and corruption risks.

<sup>3</sup> [Governance Toolbox](#)



**Table 2 – Significant fraud and corruption risks**

<b>Administrative fraud</b>	Using resources for purposes other than for which they were authorised or provided. This can involve stealing property for personal or for external party use, manipulating salary payments, fraudulent attendance claims or failing to record leave.
<b>Information management</b>	Inappropriately using IT system access to dishonestly create, delete and modify Authority data and records for personal or third party use; theft or unauthorised copying of intangible assets; external cyber attack
<b>Credit Cards</b>	Using Credit Cards dishonestly to receive cash, or purchase personal goods and services.
<b>Procurement, Grants, Contracting and Decision Making</b>	<p>Inappropriate conduct relating to procuring goods and services, liability issues, contractual obligations, probity, legislative and regulatory obligations, service level agreements and collusion.</p> <p>Requesting, soliciting or accepting bribes in return for favourable treatment or other benefit or advantage to which an external party is not entitled.</p> <p>Officials or 3rd parties deceitfully obtaining benefits to which they are not entitled, such as fraudulently raised purchase orders for goods and services.</p> <p>Dishonestly failing to appropriately declare or manage actual, potential or perceived conflicts of interest to obtain a benefit for self or others.</p> <p>Inappropriate provision, administration, use and acquittal of Program or Grant funding.</p>
<b>Recruitment</b>	<p>Applicants making false claims, providing false documentation or submitting false referee reports.</p> <p>Conflicts of interest, nepotism in the recruitment process by a panel member or members or delegate.</p>

## Internal and external risks

21. The Authority assesses internal and external factors when identifying exposure to fraud risk, with a particular focus on conflicts of interest and insider threats.

## Conflicts of interest

22. A conflict of interest is a circumstance which places an Authority official in a position where their personal interests could conflict with their duties, roles and responsibilities. Actual, potential or perceived conflicts of interest must be disclosed and managed by Authority officials pursuant to the Authority's Conflict of Interest policy. The PGPA Act and the APS Code of Conduct (see below) also require Authority officials to disclose and take reasonable steps to avoid any conflicts of interest.

## Insider threat

23. Trusted insiders can intentionally or unknowingly assist external parties in conducting activities against the organisation they work for or can commit malicious acts for self-interest.
24. They are employees or contractors who are either self-motivated or may be targeted by external parties (e.g. organised crime) to take advantage of legitimate access to information, methodologies, technology assets and premises. Such conduct enables fraudulent behaviour.
25. Subsection 13(10) of the PS Act provides that an APS employee must not improperly use inside information or the employee's duties, status, power or authority to gain, or seek to gain, a benefit or an advantage for the employee or any other person; or to cause, or seek to cause, detriment to the employee's agency, the Commonwealth or any other person.
26. The Authority's control measures for insider threats include pre-employment screening, requirements to declare conflicts of interest (actual, potential or perceived), security clearances, segregation of duties, ICT system controls and controls on sharing sensitive information.

## Control strategies

27. The Authority's approach to fraud and corruption control is consistent with Commonwealth legislative and policy requirements, and involves using three main strategies to combat fraud and corruption: prevention, detection and response.

## Prevention

28. The Authority's fraud and corruption prevention strategies comprise:
  - a. developing and maintaining a robust ethical organisational culture that does not tolerate fraud
  - b. an effective internal control framework
  - c. increasing fraud prevention awareness among Authority officials and 3<sup>rd</sup> party contractors, and
  - d. encouraging reporting of suspected incidents.
29. Key components of the Authority's fraud and corruption prevention strategy are:
  - a. **Compliance** with relevant policies and procedures including:
    - i. The development and implementation of the Fraud Control Plan.
    - ii. Conflict of interest and probity requirements for all relevant Authority officials.
  - b. **Risk management** including:
    - i. Maintaining a current fraud and corruption risk assessment, with fraud and corruption risk being recognised at the Enterprise risk level.
    - ii. A robust system of controls including:
      - A. recruitment and vetting processes to ensure the eligibility and suitability of Authority officials accessing Australian Government resources

- B. contract and service level provisions with contracted service providers that ensure fraud and corruption risk is managed consistent with best practice
- C. ICT security and physical security
- D. robust procurement and contract management processes, with segregation of duties and functions, and
- E. effective financial processes, including appropriate delegation of powers and functions, segregation of duties and financial system controls.

**c. Communications and training:**

- i. Authority officials are required to undertake mandatory fraud awareness induction training and annually thereafter. Authority officials assigned with key responsibilities under the Fraud and Corruption Control Plan (e.g. the Fraud Control Officer) are also required to undertake additional Fraud Awareness and prevention training.
- ii. Members of the Governance and Legal team must undertake both general and specialized fraud and corruption control training each year, in addition to any mandatory refresher training provided by the Authority.
- iii. Periodic CSSB bulletins reminding all Authority officials of their fraud and corruption control obligations.
- iv. Presentations at Branch, Division and All-Authority Officials level.
- v. An annual communication plan to:
  - i. promote awareness of fraud prevention measures via internal channels (including through Fraud Awareness Week)
  - ii. encourage reporting of instances of suspected fraudulent or corrupt behaviour, and
  - iii. promote an ethical organisational culture that reports suspected fraud and corruption, without fear of reprisal.

**d. Testing:**

- i. Regular testing of fraud prevention and detection policies, procedures and controls to ensure they remain robust and fit for purpose including health and pressure check surveys, Internal Audit and management initiated reviews.
- ii. External audit review of internal controls as part of the annual financial statements auditing process.

30. The behaviours expected under the CFCCF are also consistent with the obligations on Authority officials under section [13 of the Public Service Act 1999](#) (the PS Act) which establishes the [Australian Public Service \(APS\) Code of Conduct](#) (APS Code). The APS Code requires that APS employees and statutory officials, including Authority Board members, must demonstrate behaviours including:

- a. honesty and integrity
- b. complying with all applicable laws
- c. maintaining confidentiality
- d. taking reasonable steps to avoid conflicts of interest and making full disclosure of material

interests, and

- e. not using information or position to seek a benefit for themselves or any other person.
31. Compliance with these behaviours also forms part of the Authority's fraud and corruption control posture.

## Detection

32. The Authority supplements these preventative strategies with detection measures aimed at early discovery and limiting exposure if an event does occur. Authority detection strategies include:
- a. **Fraud reporting** mechanisms that allow for both internal and external reports to be provided confidentially, which encourages fraud and corruption reporting without fear of reprisal. This includes promoting the Authority's fraud reporting online form and the Public Information Disclosure reporting procedure. Authority officials are also required to report conflicts of interest and any gifts and benefits they receive.
  - b. **Assurance processes** including the Internal Audit program, management assurance surveys, external audit and management initiated reviews to test the effectiveness of controls, policies and procedures. Claims processes for Commonwealth-funded programs administered by the Authority will also seek to detect fraudulent claims.
  - c. **Monitoring changes in circumstance:** All Authority officials are required to disclose changes in circumstances and external interests to the Australian Government Security Vetting Agency (AGSVA).
  - d. **Quarterly checks** to ensure segregation of duties, and internal financial system controls are operating as they should and that no issues have arisen.
  - e. **Credit card compliance** through monthly checks as well as in-built system controls to flag inappropriate or personal transactions within 1-2 days of transactions occurring.

## Fraud and Corruption Control Response

33. The Authority's strategy encompasses:
- a. reviewing and assessing all reports and allegations to determine an appropriate response, such as whether a formal investigation is required
  - b. commissioning investigations by external service providers in accordance with Australian Government Investigations Standards (AGIS)
  - c. applying agreed standards for compliance and consequences for detected fraud
  - d. reporting any instances of fraud and corruption to the CEO, Board and Audit and Risk Committee
  - e. referral to the Australian Federal Police (AFP) or other law enforcement agency as appropriate, including the National Anti-Corruption Commission (NACC), the Australian Competition and Consumer Commission (ACCC) and the Australian Securities and Investments Commission (ASIC)
  - f. pursuing disciplinary/administrative, civil or criminal actions as appropriate, in accordance with applicable legislative and policy settings, such as the PGPA Act, Legal Services Directions and Authority policies, and

- g. pursuing the recovery of fraudulently or criminally obtained benefits where appropriate.
- 34. The basis for these decisions, and guidance for decision makers, are contained in internal business rules developed for the purpose of this plan by the Corporate Strategy and Services Branch.
- 35. The internal business rules are not generally available to staff and Board members in order to ensure that the integrity of Authority methodologies and decision points is maintained.

## Investigations

- 36. An investigation may be pursued when appropriate, as a response to the detection of potential fraud. The FCO is responsible for facilitating investigations of suspected internal and external fraud in accordance with the Authority's business rules, the Commonwealth Fraud Control Framework and the AGIS. If the FCO is not able to be involved in the investigation, the First Assistant Secretary of the Policy, Communications and Corporate Division is responsible for facilitating the investigation.
- 37. During an investigation, the FCO may collaborate with other government agencies (both state and federal) and regulatory and enforcement agencies to both support our investigation, including where the suspected fraud and corruption impacts another agency.
- 38. Where review and assessment discloses a complex situation requiring a formal fraud and corruption investigation, external experts are likely to be engaged to undertake an investigation. The decision to engage external experts will be at the FCO's discretion in consultation with the Board Chair, Chair of the Audit and Risk Committee, and CEO.
- 39. Any external experts engaged by the Authority must have the minimum competency qualifications prescribed in the Framework.
- 40. The FCO will refer any allegations of suspected breaches of the APS Code of Conduct for internal disciplinary/administrative investigation within the Authority, or externally to the APSC or other agencies.
- 41. All instances of serious or complex fraud offences must be reported to the AFP. The Authority will seek guidance from the AFP about its Case Categorisation and Prioritisation Mode (CCPM) and possible referral to the Commonwealth Director of Public Prosecutions (CDPP).
- 42. Where a formal fraud and corruption investigation has been undertaken this plan and the Authority's fraud and corruption risk assessment, including all controls and treatments must be reviewed.
- 43. If a risk treatment is required it must also be included in the Authority's enterprise risk management plan.

## National Anti-Corruption Commission (NACC)

- 44. The Authority will take all appropriate steps to ensure that its officials comply with obligations under the *National Anti-Corruption Commission Act 2022* (the NACC Act), including referring instances of suspected serious or systemic corrupt conduct to the NACC.
- 45. If a report or investigation of a report discloses instances of suspected serious or systemic corrupt conduct, the CEO must refer those instances to the NACC as soon as practicable after becoming aware of it, and provide the NACC with all of the information and documents in their possession or control that relate to the corruption issue.

## Referrals and Internal Investigations

46. Where a matter is referred to the AFP, and/or the NACC, or it is determined not to make the referral, or those bodies decline to take further action, the Authority is still required to conduct an investigation into whether the alleged conduct constitutes a breach of the APS Code of Conduct.
47. If the AFP and/or NACC decline to accept the referral and further evidence comes to light that warrant the allegations being re-referred to those bodies, the Authority must consider a further referral.

## Reporting

48. The Authority takes all allegations of fraud and corruption seriously, and all Authority officials and 3rd party contractors are expected to assist in identifying and reporting on instances or events of suspected fraud by internal or external parties.
49. Reports can be made directly to the Authority, to the NACC or submitted as a Public Interest Disclosure, in the formats described below.
50. Where a report is made directly to the Authority, the following are to be notified of the receipt of the report and the steps being taken in response to the report:
  - a. Board Chair
  - b. CEO, and
  - c. Audit and Risk Committee Chair.

## How to report

51. Suspected fraud and corruption related to Authority officials can be reported internally in one or more of the following ways:
  - a. **By email:** to [NZEAGovernance@pmc.gov.au](mailto:NZEAGovernance@pmc.gov.au)
  - b. **Mail to:** NZEA Fraud Control Officer - PO Box 6500 Canberra ACT 2600
  - c. **By email to:** [NZEAAudit@pmc.gov.au](mailto:NZEAAudit@pmc.gov.au) to gain access to the contact details for the Chair of the Audit and Risk Committee
  - d. By contacting the Fraud Control Officer (i.e. the Chief Operating Officer) directly.
52. [Attachment A](#) to this Plan is a Fraud and Corruption incident notification form. There is no requirement to use this form, as any format can be used. Irrespective of the format used, the report should include the following information:
  - a. Details of the Authority employee, contractor and/or contractor or relevant area that you suspect is involved in fraud.
  - b. Details of the alleged fraud including how, when and where it occurred.
  - c. Your contact details (optional).
53. Reports of corruption can also be made direct to the [NACC](#).

## Public Interest Disclosure (PID)

54. Suspected wrongdoing, such as fraud or corruption, can also be reported to the Authority as a Public Interest Disclosure.
55. The [Public Interest Disclosure Act 2013 \(PID Act\)](#) seeks to promote Commonwealth public sector integrity and accountability by encouraging the disclosure of information about suspected wrongdoing, ensuring public officials who make a disclosure are protected from adverse consequences, and ensuring that disclosures are properly investigated.
56. PIDs can be made orally or in writing:
  - a. by an employee to their supervisor, and/or
  - b. to an authorised Authority Official (the FCO).
57. For further information, please refer to the Authority's [Public Interest Disclosure Procedures](#) and to: <https://www.ombudsman.gov.au/complaints/public-interest-disclosure-whistleblowing/information-for-disclosers>

## Management of reports

58. The FCO will ensure that:
  - a. appropriate systems are established and maintained to securely store, record, report and analyse allegations of fraud to enable appropriate responses and satisfactory resolution of fraud allegations, and
  - b. all reported allegations will be recorded and documented in accordance with Commonwealth requirements.

## Privacy

59. The Authority ensures the confidentiality of the information received from any party wishing to report a suspected case of fraud. All reports are managed in accordance with the Authority's Privacy Policy and the [Privacy Act \(1988\)](#).
60. Any personal (and other) information provided to the Authority when reporting suspected fraud is collected and used only for the purpose of investigating, and responding to, reported fraud allegations.
61. Where the report may be more appropriately considered by another agency or organisation, in Australia or overseas, the Authority may disclose this information (including personal information) to that agency or organisation. This includes but is not limited to a Federal, state/territory agency and Federal or state/territory Ministers as relevant.
62. The Authority's **Privacy Policy** provides more information about how we protect personal information, and who to contact in relation to a privacy enquiry or complaint.

## Media management

63. The Board Chair and the CEO are the primary media spokespersons in relation to fraud and corruption issues. The FCO and other Authority officials as necessary will assist the Board Chair/CEO to assess the need for and manage all media issues in relation to a suspected / confirmed fraud.
64. The media requirements outlined in the AGIS (pp3-4) are addressed by the Authority's Media and Social Media Policy and Media section standard operating procedures.

65. Any information released to the media must not:
- a. prejudice a person's right to a fair hearing or the legal process
  - b. impinge upon the privacy or safety of others involved in the investigation, and
  - c. prejudice any actions taken or future actions of the Authority or other agencies.

## Monitoring and review

66. This Fraud and Corruption Control Plan is a strategic document which is reviewed and updated every two years. The fraud and corruption risk assessment is reviewed and updated annually, or more frequently in response to operational requirements.
67. The effectiveness of the controls described in the fraud and corruption risk assessment are monitored through the Authority's assurance programs including reporting to the Board and advisory committees (including the Audit and Risk Committee) and reviewed every 12 months or earlier if necessary.



# Attachment A: Fraud and Corruption Incident Report

Forward completed form to [NZEAGovernance@pmc.gov.au](mailto:NZEAGovernance@pmc.gov.au)

Date of report
/ /
Person making the report
Name: Section:
Do you wish to remain anonymous?
Incident details
What happened?
How did it happen?
When did it happen?
Where did it happen?
How was the incident detected? (e.g. information source, witness, overheard, saw documents)
Who was involved? Name: Section:

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