



SECTION	FOUNDATION				
ITEM:	FRAUD AND CORRUPTION POLICY			ITEM No:	F-008
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RESPONSIBILITY:	Board			VERSION:	2023.1
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1. PURPOSE

Brisbane Christian College is committed to establishing and maintaining a culture within the organisation that honours God and reflects His nature by ensuring integrity in every aspect of operation. The College has zero tolerance for Fraud and Corruption and this policy, aligned with College values, outlines obligations in preventing, detecting and reporting suspected fraud and corruption.

COLLEGE VALUES:

- Honour Jesus Christ
- Empower others
- Aspire to excellence
- Respect others and self
- Develop dynamic relationships

“The integrity of the upright shall guide them.” Proverbs 11:3a

2. SCOPE

All Brisbane Christian College staff, contractors and volunteers are covered by this policy.

3. SOURCES

- *Australian Standard AS8001-2008 (2021 edition): Fraud and Corruption Control;*
- [Criminal Code Act 1899 \(Qld\)](#)
- [Crime and Corruption Act 2001 \(Qld\)](#)
- [Australian Charities and Not-for-profits Commission](#)

4. DEFINITIONS

Corruption	<p>Corruption is defined in <i>Australian Standard AS8001-2003: Fraud and Corruption Control</i>, as:</p> <p>“Dishonest activity in which a director, executive manager, manager, employee or contractor of an organisation acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal gain or advantage or advantage for another person or organisation .”</p>
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Fraud	<p>Fraud is defined in <i>Australian Standard AS8001-2021: Fraud and Corruption Control</i>, as:</p> <p>“Dishonest activity causing actual or potential gain or loss to any person or organisation, including theft of moneys or other property by employees or persons external to the organisation, and where deception is used at the time, immediately before or immediately following the activity.</p> <p>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 financial benefit.”</p>
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5. POLICY

5.1. Summary Statement

- The College does not tolerate fraud or corruption.
- Instances of fraud or corruption cause financial loss and reputational damage to the College.
- The College requires all staff to act honestly and with integrity and to safeguard the College’s resources.
- The College will assess and investigate reports of suspected fraud and corruption.
- Fraud and corruption will be reported to the relevant law enforcement agency.

5.2 Preventing Fraud and Corruption

5.2.1 *Fraud Awareness*

All employees, contractors, and volunteers are responsible for reducing the risk of fraud, corruption and other losses to the College by:

- understanding and implementing this policy and associated policies and procedures,
- participating in training, applicable to role duties (e.g. purchasing resources),
- reporting all cases of suspected internal fraud and corruption
- maintaining the security of College finances and assets.

This policy will be made available on the College Hub with policy updates communicated to all staff.

5.2.2 *Appointment of a Fraud Control Officer*

The role of the “Fraud Control Officer” at Brisbane Christian College is held by the College Board Chair who can be contacted via email chair@brisbanechristiancollege.com.au The Fraud Control Officer’s role is to oversee the implementation of this policy, oversee the implementation of any recommendations received from reviews or assessments of this policy as and when they are conducted, and to conduct investigations in relation to suspected fraud and/or corruption.

5.2.3 *External Assistance to the Fraud Control Officer*

Brisbane Christian College is committed to provide sufficient resources for the Fraud Control Officer to undertake investigations. This includes the Fraud Control Officer

obtaining external assistance (e.g. Forensic Accountant) to investigate reports of fraud and/or corruption.

5.2.4 Physical Security and Asset Management

The security of the physical environment of each College campus is assessed to ensure appropriate measures are implemented for the prevention of theft of valuable tangible assets. These measures include but are not limited to the following:

- Perimeter security including locks, gates, fences
- Access controls and passcodes
- Alarms
- CCTV surveillance.

5.2.5 Digital Security

The security of the digital environment of the College is assessed to ensure appropriate cybersecurity measures are implemented to protect the College from digital fraud and corruption. These measures include but are not limited to the following:

- Regular updates of operating systems
- Use of antivirus and anti-malware protection
- Multi factor authentication and strong password protection
- Regular IT training modules for all staff

5.3 Fraud and Corruption Control Measures

The Fraud Control Officer will ensure that Brisbane Christian College's Fraud and Corruption Control Strategy is maintained by ongoing reviews and assessments as follows:

5.3.1 Ongoing review of fraud control strategies

Fraud and corruption control strategies are reviewed on an ongoing basis and should be formally reviewed at least once every two years.

5.3.2 Implementation of proposed actions

Recommendations from reviews and/or from a fraud risk assessment will be considered and implemented as soon as is practicable.

5.3.3 Independent audit of financial accounts

Brisbane Christian College's accounts are audited annually by independent auditors. The appointment of auditors is passed annually at the Annual General Meeting. Independent auditor appointment is reviewed every three years.

5.4 Detecting Fraud and Corruption

The following examples, while not exhaustive, may assist in the detection of suspected fraud and corruption:

- Transactions or activities occurring outside usual operating times
- Unusual transaction frequency
- Unnecessary control of records or functions

- Lack of transparency, or vague and dismissive responses
- Giving gifts to peers, supervisors or those in positions of influence
- Providing false or misleading information
- Working outside of usual hours
- Acceptance of gifts or benefits from suppliers
- Paying or receiving secret commissions
- Failure to declare conflicts of interest
- Manipulation of processes (e.g. recruitment, payroll, accounts)
- Lodging false expense claims or misuse of corporate credit cards
- Interference in a tender, grant or budget process
- Misuse of information gained through a College position
- Preventing a colleague from completing their duties honestly and fairly
- Theft of any kind, including cash, supplies, equipment, data or records.
- Personal factors – debt, addiction, stress, lifestyle changes

5.5 Reporting Fraud and Corruption

5.5.1 Reporting of fraud and/or corruption

College staff are encouraged and required to report any suspected incident or suspicion of fraud and/or corruption to their line manager or directly to the Fraud Control Officer. Where the suspicion involves the nominated Fraud Control Officer, then a report must be made directly to the College Board Chair. Reports can be made in person, in writing or by email. All reports will be kept confidential.

Details documented in a report may include, but are not limited to:

- the names and positions of each person the allegation relates to
- date, time and location of any witnessed incident/s
- summary of the incident/s
- how and when the reporter became aware of the incident
- any evidence relating to the allegation (e.g. emails, transaction statements).

5.5.2 Protection of staff reporting suspected fraud and corruption

This policy is to be read in conjunction with the College's *G-011 Whistleblower Protection Policy*. The *Whistleblower Protection Policy* protects our staff's rights when they report suspected fraud and corruption.

5.5.3 Investigation of suspected fraud and corruption

Upon receiving a report, the Fraud Control Officer is required to investigate. The Fraud Control Officer may elect to appoint an Investigation Officer (internal or external) to investigate reported suspicions of fraud or corruption. If appointed, it will be the task of the Investigation Officer to report and recommend a course of action. If no Investigation Officer is appointed, the Fraud Control Officer is to recommend a course of action and notify the maker of the report within two weeks.

5.5.4 External Reporting

Investigations of reports of suspected fraud and corruption beyond the scope of the Fraud Control Officer or Investigation Officer will be reported to the relevant external agency, e.g. Queensland Police, Bank, Insurer, ACNC).

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5.5.5 Recovery of the proceeds of fraudulent conduct

Brisbane Christian College will take all reasonable steps to recover the amount of the loss as a result of fraud and corruption from the perpetrator through civil recovery proceedings.

5.5.6 Fraud and corruption register

The Fraud Control Officer will maintain a Fraud and Corruption Register of all reports and resulting recommendations. Brisbane Christian College will undertake a regular analysis of the incidents reported and periodically report trends to the College Board.

5.6 Fraud and Corruption Investigation

5.6.1 Internal investigations

The Fraud Control Officer is responsible for commencing investigations as a result of information received regarding alleged fraud and corruption.

5.6.2. External investigative resources

Brisbane Christian College will provide such external resources as considered necessary by the Fraud Control Officer, to be able to complete the investigation.

5.6.3. Documentation of the results of the investigation

Documentation obtained or created as a result of an investigation will be kept confidential until such time as it is required to be handed to a law enforcement agency or the matter is resolved. Such documents will also be made available to external investigative parties, if used during the investigation.

5.6.4 Disciplinary procedures

Brisbane Christian College may implement disciplinary procedures as an outcome of a Fraud and Corruption Investigation. The actions taken may include but are not limited to admonition, termination, demotion, fining, reduction in seniority.

5.7 Responsibilities:

All persons covered by this policy hold duties, summarised as follows:

- To act with reasonable care and diligence
- To act honestly and fairly in the best interests of the College
- To not to misuse their position or information they gain in their role
- To disclose conflicts of interest
- To responsibly manage any allocated budgets and financial transactions.

5.8 Employment Conditions

5.8.1 Pre-employment screening

Brisbane Christian College considers pre-employment screening to be an important first step in reducing the likelihood of fraud and corruption occurring, by ensuring

that employment of honest and trustworthy people. As part of our pre-employment screening process, criminal history checks may be requested from people who will be appointed to positions where fraud is more likely to occur e.g. for positions with financial delegation or significant influence in decision making.

5.9 Conflict of Interest

5.9.1 The impact of conflicts of interest

Brisbane Christian College recognises the impact that conflicts of interest can have, and therefore intend to be transparent in all dealings.

5.9.2 Declaring conflicts of interest

In accordance with the *College Code of Conduct*, our staff are required to declare to the Principal any potential or perceived conflicts that may arise as a result of dealing with external parties in which management, staff or their immediate families may have an interest. This does not preclude the College from dealing with those organisations; however, it does require any potential transactions to be transparent – see *F-009 Related Parties Transaction Policy* and *F-007 Conflict of Interest Policy*.

5 RELATED DOCUMENTS

- F-005 Board Code of Conduct Policy
- F-007 Conflict of Interest Policy
- F-009 Related Parties Transaction Policy
- G-011 Whistleblower Protection Policy
- COP-001 Staff Code of Conduct
- G-006 Complaints Handling Policy