



SECTION	FOUNDATION				
ITEM:	FRAUD AND CORRUPTION POLICY			ITEM No:	F-008
ISSUED:	NEW 2020 (ISQ Template)			PAGES:	8
RESPONSIBILITY:	Board			VERSION:	2026
REVISED:	26/8/2020	October 2023	September 2024 <i>MF Advice</i>	January 2025	February 2026
NEXT REVIEW:	5/10/2021	2025	2025	2026	2028

PREAMBLE

Brisbane Christian College is a Christian organisation. It exists to advance the Christian religion through the provision of education and religious instruction, in a Christ centred environment in which the spiritual, academic, social and physical development of the individual can be fostered in harmony with the home and the church community.

Members of the College Board, the College Principal, and any other ‘Responsible Persons’ occupy key leadership positions within the Brisbane Christian College community. Board appointments are key voluntary leadership roles within our community that extend beyond governance and encompasses stewardship of the Christian ethos of the College. Those who occupy such leadership roles must be ambassadors and advocates for the beliefs of the College (including as articulated in the Statement of Faith) to the broader community, drawing on their personal experience of holding and practicing those beliefs, to faithfully witness those beliefs to the world.

An ethos based on the beliefs of Brisbane Christian College permeates the work, daily life and activities of the workplace in which staff perform their duties. Each staff member and volunteer within the College community, as a person who holds and acts in conformity with the doctrines, beliefs or principles of the College, is to be an active participant in the creation of that ethos. The responsibility of maintaining the religious ethos of our College does not fall to any one particular role; it is a responsibility accepted by all believers employed or appointed by the College. Conduct that is inconsistent with our Statement of Faith, including by persons who hold those beliefs, can impact detrimentally upon that ethos. This can be the case even where that conduct is not a ‘religious activity’.

Accordingly, the duties of all Board members include being ambassadors for the religious beliefs of the College, including as articulated in the Statement of Faith, and authentically modelling the practice of those beliefs in all dealings with staff, volunteers, students, parents and with the community at large in order to provide an effective witness to the beliefs of the College. The obligations of all Board members include:

- Assisting the College in the maintenance of its religious ethos.
- Assisting the College to conduct its activities in a manner that is consistent with the Statement of Faith and the Christian beliefs and ethos of the College more generally; and
- Implementing good governance in a manner that is entirely consistent with the beliefs of the College, including as articulated in the Statement of Faith.

Board members are required to witness the religious beliefs of Brisbane Christian College to the public as the opportunity arises, through both words (sharing the faith of Brisbane Christian College with others) and actions (living a life that is consistent with the religious beliefs of Brisbane Christian College). As a representative of Brisbane Christian College, it is a core requirement that all Board members hold and act consistently with the religious beliefs of Brisbane Christian College.

It is a core requirement of such appointments that Board members hold and act consistently with the religious beliefs of Brisbane Christian College, including as articulated in the Brisbane Christian College Statement of Faith. It is the position of the College that Christian practice is inextricable from Christian belief. Action consistent with our beliefs is only enabled by the Holy Spirit, who enters into the life of the believer who accepts Jesus Christ as Lord and Saviour. Our belief is that one cannot act consistently with the Christian beliefs of the College without personally holding those beliefs. In the context of Christian schooling, 'it takes a village to raise a child' and 'faith is caught, not taught'. Accordingly, in furtherance of the religious ethos of Brisbane Christian College all Board members will be required to lead or otherwise assist in the conduct of religious services and otherwise engage in religious practices and observances (including, but not limited to, leading prayers or devotions and sharing testimonies), either with their fellow Board members, staff or students, including as articulated in its Statement of Faith.

The Bible exhorts us to pursue godliness and to model Biblical standards of behaviour to our peers and the wider society in both word and deed. It also calls Christian believers to abstain from all appearance of evil and to be active members of a local Church and meet together regularly as a body so that we may encourage one another.

We believe that the Christian faith is a life-transforming faith. That transformation is enabled through the active power of the Holy Spirit. Accordingly, an active faith will be authentically evidenced in a believer's actions. We believe that the Christian faith cannot be authentically conveyed by a person whose words are inconsistent with their actions. The Christian faith's most authentic representation is found in an alignment of expressed affirmation and practice. Accordingly, actions can inform the content of one's faith. Board members must represent the dramatic outworking of the Christian faith through the testimony of their acceptance of Jesus Christ as Lord and through the resultant ongoing daily transformation towards Christ's likeness, as evidenced through the Fruit of the Spirit. Across the full complement of occupations found within our College community, every member plays a crucial role in demonstrating the outworking of an authentic Christian life to the wider College community.

Particularly, we believe that those called to model the Christian faith to others receive a high and worthy calling. Those who accept such a calling do so acknowledging that conduct that is inconsistent with the professed beliefs can place an impediment toward, or negatively impact upon, the faith of other believers, or those who are yet to express faith in Jesus Christ. Our Statement of Faith informs our understanding of the lifestyle values which staff and volunteers who work and volunteer in the College are required to respect and maintain. All staff and volunteers (including Board members) of Brisbane Christian College, regardless of their role, are required to be seen to conduct themselves in a manner consistent with our Statement of Faith and in accordance with the Christian ethos of Brisbane Christian College, providing a specifically Christian role model and example to all the families associated with Brisbane Christian College.

Brisbane Christian College aims to spread and strengthen the teaching of the Christian religion, as articulated in the Statement of Faith, the maintenance of the doctrines upon which that religion rests, and the observances that promote and manifest that religion. In the context of Christian schooling, conduct that is inconsistent with the Christian beliefs of Brisbane Christian College can impact detrimentally on:

- (a) the ability of Brisbane Christian College to be conducted in conformity with its Christian doctrines, tenets, beliefs or teachings;
- (b) its ability to maintain its religious ethos; and
- (c) its ability to model a Christian standard of conduct to each individual student and to the student body.

The use of Brisbane Christian College facilities or property in a manner that is inconsistent with its religious doctrines,

tenets, beliefs or teachings can have the same impact. Such conduct can remove the ability of Brisbane Christian College to act in conformity with its doctrines, tenets, beliefs or teachings and can incur injury to the religious sensitivities of adherents of its religion.

INTERPRETATION

All Brisbane Christian College documents, policies, procedures, guidelines, handbooks, codes of conduct and other documents are to be interpreted in a manner that is consistent with the Statement of Faith. The College may adopt, supplement, vary or rescind its documents, policies, procedures, guidelines, handbooks, codes of conduct and other documents it has adopted at any time in its absolute discretion by the provision of notice. It is the Board member's responsibility to read these documents and understand the expectations contained therein. It is also the Board member's responsibility to read supplemented or varied versions of these documents as are notified to them as soon as reasonably practicable after such notification. Board members are to fully support the College in ensuring compliance with these documents.

If any part of this Policy, or part thereof, is, becomes or is declared by any judicial or other authority to be invalid, void, voidable, illegal or otherwise unenforceable, the provision, or part thereof, will be either:

- (a) severed from this Policy; or
- (b) read down,

in the manner that best achieves the purpose of the College without illegality, and the remaining provisions of this Policy shall remain in full force and effect unless the College in the College's discretion decides that the effect of such declaration is to defeat the original intention of the College in which event the College may update, amend, innovate, supplement, vary or replace this Policy by the provision of notice.

Nothing in this Policy should be taken to limit the circumstances in respect of which the College may take disciplinary action in respect of a Board member, including removal of appointment.

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 HEART VALUES:

Honouring Jesus Christ
Empowering others
Aspiring to excellence
Respecting others and self
Together developing dynamic relationships

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

2. SCOPE

All Brisbane Christian College Board members, 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 \(Qld\)](#)

F-008: Fraud and Corruption Policy - Page 3 of 8

- [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>
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>

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 requires all staff fulfill their obligation to identify potential opportunities for fraudulent and/or corrupt activity and report any suspected incidents to their line manager or an appropriate member of the CLT.
- 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
- ensuring decisions and actions are evidence based, transparent and ethical and appropriate records are kept (e.g. transaction invoices).

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 appointments are 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 may be made to the College Principal or Business Manager. 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 undertake a thorough investigation. 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. Records of the investigative process must be documented and securely stored. All investigations will be conducted with procedural fairness and in accordance with applicable legislative requirements. Communication of outcomes will be made with due consideration given to the requirements of the Privacy Act.

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) as per legislative requirements.

5.5.5 Recovery of the proceeds of fraudulent conduct

Brisbane Christian College may 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.

Brisbane Christian College will cooperate with external relevant agencies (e.g. Queensland Police, Bank, Insurer, ACNC) as per legislative requirements.
to ensure resolution is obtained for all investigations.

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, as per legislative requirements.

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 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*.

6. RELATED DOCUMENTS

- F-002 Statement of Faith
- 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