

FRAUD CONTROL POLICY

1. Purpose

The *Public Governance, Performance and Accountability Act 2013 (PGPA Act)* requires the Australian Film, Television and Radio School (AFTRS) to meet high standards of governance, performance and accountability, and to use and manage public resources properly.

Section 10 of the *Public Governance, Performance and Accountability Rule 2014 (PGPA Rule)* establishes a minimum standard applying to AFTRS' Council for managing the risk and incidents of fraud.

This Policy:

- supports Council to effectively discharge its responsibilities under the PGPA Act and PGPA Rule relating to fraud;
- sets out AFTRS' policy position on fraud;
- describes the framework that AFTRS adopts to minimise the potential and consequences of fraud; and
- is developed in the context of AFTRS' overarching risk management framework.

The Policy has the following objectives:

- to ensure that AFTRS' public resources, including money, information and property, are used fairly, equitably, and for their intended purposes; and
- to protect the integrity and good reputation of AFTRS and the Commonwealth.

2. Scope

This Policy primarily applies to all AFTRS' employees, contractors and volunteers.

However, the Policy also allows members of the public to register their concerns and know that AFTRS may take action against them if they are involved in fraud against AFTRS.

Student fraud is covered by this Policy, but is specifically governed by the *Student Code of Conduct* and other applicable policies and procedures.

3. Policy Statement

3.1 General

AFTRS adopts the following definition of fraud:

Fraud means dishonestly obtaining a benefit or causing a loss, by deception or other means

AFTRS does not tolerate dishonest or fraudulent behaviour and is committed to preventing this behaviour, and encouraging an ethical culture in general, in the performance of its business operations.

In addition, AFTRS will protect and support people who report fraudulent behaviour and people who are the subject of these reports.

AFTRS' overarching policy position on fraud is outlined in the *Administrative Orders* made by Council.

AFTRS will adopt a number of strategies to prevent, detect and respond to suspected fraudulent activity, including integrity frameworks through *Codes of Conduct*, fraud control plans, fraud awareness training, fraud risk assessments, robust internal controls, appointment screenings, data analysis, management report reviews, the establishment of clear reporting channels and protection for people who disclose potential fraud.

AFTRS' employees, contractors and volunteers are expected to be committed to preventing, detecting and responding to all instances of actual or suspected fraud against AFTRS. They are subject to the *Code of Conduct* and are expected to be familiar with this Policy and AFTRS' fraud control plans and associated documents. They must cooperate with the implementation of fraud control strategies, comply with internal controls relevant to their work, and cooperate and (when asked) assist with any investigations.

AFTRS will generally refer all instances of potential serious or complex fraud to the Australian Federal Police (AFP) according to the Australian Government Investigation Standards and the AFP referral process. For other instances, AFTRS will decide whether or not to bring civil proceedings, refer for criminal prosecution or take disciplinary action (or whether to take a combination of these actions) against a person considered to have committed fraud against AFTRS. Consistent with Commonwealth policy, AFTRS will take all reasonable measures to pursue the recovery of money or property lost through fraud against AFTRS, generally where the likely benefit, including to reputation and the public interest, will exceed recovery costs.

3.2 Fraud Control Plans

It is AFTRS' policy to put in place a risk based Fraud Control Plan as one element of its fraud control policy. AFTRS' Fraud Control Plan is to cover the prevention, detection, investigation and reporting of suspected fraud against AFTRS. The Plan will be consistent with the Commonwealth Fraud Control Policy and the *Resource Management Guide No.201 (Preventing, detecting and dealing with fraud)*, or any replacement or additional documents that apply to AFTRS or that AFTRS is encouraged to adopt.

The *Fraud Control Plan* is to be treated as a "living" document. This means that the *Fraud Control Plan* will be updated whenever required by applicable external or internal changes, such as new or amended legislation or new AFTRS' structures or systems.

AFTRS' Fraud Control Plan will also be reviewed and, if necessary, revised, every two years, taking into account:

- whether previous risk assessment methodology remains valid;
- if new risk assessments should be conducted;
- any changes in AFTRS' operations and environment since the last Fraud Control Plan;
- recommendations in the last Fraud Control Plan that were not implemented; and

- strategies to be implemented to manage residual risks identified in the most recent fraud risk assessment.

3.3 The role of the Finance, Audit and Risk Management (FARM) Committee

Significant changes to AFTRS' Fraud Control Policy, and every AFTRS' Fraud Control Plan, must be reviewed and approved by AFTRS' FARM Committee.

To ensure appropriate and timely action is taken, the FARM Committee must also review progress reports from the Director – Finance & Technology on the implementation of fraud control strategies, on any non-trivial incidents of suspected fraud, on any suspected fraud incidents referred to State or Territory police or to the AFP, and on any significant actual or suspected incidents of fraud not referred to State or Territory police or to the AFP.

4. Authorisation and Distribution

Authorisation	CEO
Date	29 March 2018
Responsible Officer	Director – Finance & Technology
Contact Officer	Head of Financial Services
Effective Date	1 July 2014
Distribution	Intranet and AFTRS website
Review Date	Two years from effective date, with the review of the <i>Fraud Control Plan</i> ; earlier or later dependent on external factors such as legislative reform.
Current version	v. 3.0 29 March 2018
Supersedes	v. 2.2 10 June 2016
Associated Documents	<i>Public Governance, Performance and Accountability Act 2013</i> <i>Public Governance, Performance and Accountability Rule 2014</i> <i>Commonwealth Fraud Control Policy</i> <i>Resource Management Guide No.201 (Preventing, detecting and dealing with fraud)</i> <i>(AFTRS) Fraud Control Plan</i>