

## 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
- was 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.

This Policy should be read in conjunction with the Fraud Control Plan, which describes how this Policy is implemented.

### 2. Scope

This Policy primarily applies to all AFTRS' employees, including casual employees, contractors and volunteers. The Policy also applies to students and the public to the extent they are implicated in fraudulent conduct.

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

While staff covered by this Policy, student fraud 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.

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

AFTRS will ensure that due process is followed in relation to investigations of alleged or suspected fraud.

AFTRS has a number of strategies to prevent, detect and respond to suspected fraudulent activity, including integrity frameworks through *Codes of Conduct*, and fraud control plans, awareness training, and risk assessments. Robust internal controls include appointment screenings, data analysis, management report reviews, as well as 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 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. They must cooperate with the implementation of fraud control strategies, comply with relevant internal controls and cooperate with any investigations.

## 3.2 Fraud Control Plan

AFTRS' risk-based Fraud Control Plan is one element of its fraud control policy. It addresses the prevention, detection, investigation and reporting of suspected fraud against AFTRS.

The Fraud Control Plan is a "living" document, and will be updated whenever required, such as new or amended legislation or new AFTRS' structures or systems.

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

- whether the risk assessment methodology remains valid;
- if new risk assessments should be conducted;
- any changes in AFTRS' operations and environment;
- recommendations in the last Fraud Control Plan that were not implemented; and
- strategies 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. The FARM Committee will at a minimum review the AFTRS's Fraud Control Policy and AFTRS' Fraud Control Plan every two years.

To the FARM Committee must also review reports from the Director – Finance & Technology on the implementation of fraud control strategies, and on any non-trivial incidents of suspected or actual incidents of fraud, whether or not referred to police.

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## 4. Authorisation and Distribution

<b>Authorisation</b>	CEO
<b>Date</b>	27 February 2020
<b>Responsible Officer</b>	Chief Operations Officer
<b>Contact Officer</b>	Head of Finance
<b>Effective Date</b>	27 February 2020
<b>Distribution</b>	Intranet and AFTRS website
<b>Review Date</b>	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.
<b>Current version</b>	v4.0_27February 2020
<b>Supersedes</b>	v. 3.0 29 March 2018
<b>Associated Documents</b>	<i>Public Governance, Performance and Accountability Act 2013</i> <i>Public Governance, Performance and Accountability Rule 2014</i> <i>(AFTRS) Fraud Control Plan</i>