

Fraud Control Policy

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1. Purpose

- 1.1. 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.
- 1.2. 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.
- 1.3. 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.
- 1.4. 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.
- 1.5. This Policy should be read in conjunction with the *Fraud Control Plan*, which describes how this Policy is implemented.

2. Scope

- 2.1. 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.
- 2.2. 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.
- 2.3. While staff are covered by this Policy, student fraud is specifically governed by the *Student Code of Conduct* and other applicable policies and procedures.

3. Policy Statement

General

- 3.1. 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.
- 3.2. AFTRS will ensure that due process is followed in relation to investigations of alleged or suspected fraud.
- 3.3. 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.
- 3.4. 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.

Fraud Control Plan

- 3.5. AFTRS' risk- based *Fraud Control Plan* is one element of its fraud control framework. It addresses the prevention, detection, investigation and reporting of suspected fraud against AFTRS.
- 3.6. The *Fraud Control Plan* is a "living" document, and will be updated whenever required, such as when new or amended legislation is passed or when AFTRS changes its structures or systems.
- 3.7. 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.

4. Responsibilities

Compliance, monitoring and review

- 4.1. All changes to this policy must be reviewed and endorsed by AFTRS' Finance, Audit and Risk Management (FARM) Committee before being presented to Council for approval.
- 4.2. Every AFTRS' *Fraud Control Plan* must be reviewed and approved by the FARM Committee.
- 4.3. The FARM Committee must also review reports from the Chief Financial Officer 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.

Reporting

- 4.4. Reporting may be required by the *Fraud Control Plan*. No additional reporting is required.

Records management

- 4.5. All records relevant to administering this policy and procedure will be maintained by the Policy and Governance Officer.

5. Definitions

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

6. Related Legislation and Documents

- *Public Governance, Performance and Accountability Act 2013*
- *Public Governance, Performance and Accountability Rule 2014*
- *Fraud Control Plan*

7. Approval and Review Details

Approval and Review	Details
Approval Authority	Council
Responsible Officer	CEO
Contact Officer	Head of Finance
Distribution	Intranet and AFTRS website Staff and Public facing
Next Review Date	01/06/2024

Approval and Amendment History	Details
Original Approval Authority and Date	Council 22/07/2022

Amendment History and Date	Amendments include minor changes presented and endorsed by the FARM Committee in June 2022_v4.1_22/07/2022; No record of prior versions amendment details_v4.0_27/02/2020; v3.0_29/03/2018
Notes	N/A
Minor Amendment Approval and History	N/A <i><DD/MM/20YY — Xxxxx>></i> <i>[Add the date the Responsible Officer approved the minor amendment and details of the amendment, or just insert <<N/A>>]</i> <i>[Do not amend Original Approval Authority]</i> <i>[E.g., 01/12/2020 —administrative amendment: update of role titles aligned to restructure.]</i>

AFTRS acknowledges its reference to the University of Melbourne’s Guidelines for Drafting Policy (June 2013) in developing this template.