



Policy and Procedure Document

FRAUD AND CORRUPTION POLICY AND PROCEDURES		Document # AOH-BP029	Print Date N/A
		Prepared By: Compliance Officer	Date Prepared:
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Compliance: Public Interest Disclosures Act 2002 (Tasmania) Public Interest Disclosure Act 2013 (Commonwealth) AS 8001 – 2008 Fraud and Corruption Control		Approved By: Business Manager	Date Approved: 9 November 2015

Policy

The Archdiocese of Hobart (Archdiocese) is dedicated to working as an ethical and moral agent to uphold the Catholic Identity and Mission. As such, the Archdiocese is committed to preventing fraud and corruption in all agencies. Fraud and corruption against the Archdiocese and its entities is a serious offence.

All workers of the Archdiocesan community and its entities will adopt, promote and demonstrate ethical behaviour in their work practices.

The Archdiocese has a zero-tolerance approach to fraud and corruption and is committed to effective fraud and corruption management.

The Archdiocese will ensure that all business dealings are conducted according to the principles of efficiency, fairness, impartiality, transparency, integrity, honesty and compassion. The Archdiocese requires workers to accept responsibility for their own professional behaviour as well as supporting others in adopting ethical practices.

Scope

This Policy applies to all members of the Archdiocese of Hobart community and its associated entities including: Parishes, Church Office, Archbishop's Office, CatholicCare Tasmania, Tasmanian Catholic Education Office and the Catholic Development Fund.

It applies in all dealings whether they are individually, collectively or corporately.

Definitions

Corruption (AS 8001-2008): Dishonest activity in which a director, executive, manager, employee or contractor of the entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain for him or herself or for another person or entity.

Fraud (AS 8001-2008): Dishonest activity causing actual or potential financial loss to any person or entity including theft of other moneys or other property by employees or persons external to the entity and whether or not deception is used at the time, immediately before or following the activity. 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.

Fraudulent or corrupt acts may include:

- Financial issues – where monies are fraudulently obtained
- Resource issues – where there is misuse or theft of materials
- System issues – where a process or system is abused.

Examples of Fraud and corruption include:

- Theft of money
- Theft of plant and equipment
- Theft of funds from customer accounts
- Fraudulent alteration of cheques
- Credit card fraud
- Overcharging for goods and services rendered
- Operating a private business using Archdiocesan resources
- Disclosure of confidential information for the purpose of fraud
- Identity theft
- False declarations
- Data manipulation
- Providing false or misleading information to the Archdiocese
- Providing confidential information to people or bodies
- Theft of intellectual property or other confidential information
- Inappropriate relationships with suppliers
- Misuse of Archdiocesan equipment or assets.

Reporting Procedures

All members of the Archdiocesan community have an obligation to report suspected fraud and corruption.

Staff: Where a staff member suspects that an act of fraud or corruption is occurring or has occurred, it is the duty of that staff member to report such suspicions to their immediate supervisor.

Where that staff member does not feel comfortable reporting their suspicions to their supervisor, they must report their suspicions to their Head of Agency.

Wider Archdiocesan community: Where a wider Archdiocesan community member suspect's theft, fraud or an act of corruption is occurring or has occurred, it is their duty to report suspicions to their Parish Priest or other person in a position of seniority. They may also contact their Head of Agency.

Anonymous reporting

Anonymous reports, although not encouraged, may be directed to their Head of Agency. Where there is adequate supporting information an investigation shall occur.

Anonymous reporting may impinge on the likelihood of an investigation where insufficient details have been provided.

Confidentiality

All participants who are involved or become aware of theft, fraud or a corruption allegations and subsequent investigation must keep all details and results confidential.

No suspicion or proven case of fraud and corruption is to be discussed with or reported to a third party such as the media without the approval of the Business Manager.

Investigation

All staff have a responsibility to act on the report of suspected fraud or corruption.

The person(s) who reports the allegation or concern will receive a written acknowledgement and notice that an investigation is underway.

Depending on the nature of the allegations and concerns, the Archdiocese may take any of the following actions:

- Investigate internally
- Refer to a third party investigator
- Refer to a statutory or regulatory body
- Refer to a funding agency
- Refer to auditors
- Refer to the Police.

Investigation processes may include:

- Preservation of electronic or paper based evidence
- Obtaining evidence through interviews, statements and record reviews
- Analysis of information
- Consultation with other internal and external agencies
- Conclusions and recommendations.

Where Archdiocesan agencies are funded by Tasmanian State Agencies they are subject to the provisions of the Public Interest Disclosures Act 2002 (Tasmania). The purpose of this Act is to facilitate disclosures of improper conduct. The Commonwealth Public Interest Disclosure Act 2013 applies to federally funded contracts. Your funding agency will provide more information on the nature of fraud and corruption to be reported.

Whistleblower Protection

The Archdiocese is committed to the principles of whistleblower protection whereby we will:

- Protect persons making disclosures
- Prevent others from making reprisals
- Ensure matters will be properly investigated.

Education and Training

Ongoing fraud and corruption education and training is critical to prevent and control risks.

Education and training includes:

- The identification of how fraud and corruption can occur
- When and how to report allegations and concerns
- How an investigation occurs
- How to prevent and control fraud and corruption.

Related documents

Integrity in the Service of the Church

Gifts and Benefits Policy

Conflict of Interests Policy

Risk Management Policy

Workplace Behaviour Policy

Changes to this policy

The Archdiocese will review this policy from time to time. The Archdiocese encourages you to check its website regularly for any updates to this policy.