



P43 Fraud and Corruption Control Policy

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cancercouncil.com.au

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1. Introduction

- 1.1 Cancer Council NSW (Cancer Council) values its tradition of integrity, its reputation and its position as a leading community-funded cancer charity.
- 1.2 Cancer Council has no tolerance for fraud or corruption or associated reputational impacts. Fraud and corruption undermine Cancer Council's ability to deliver its strategic priorities and any potential cases of fraud and/or corruption could result in:
 - (a) reputational damage, by destroying its brand, public trust and confidence, and
 - (b) financial loss impacting its performance and sustainability.
- 1.3 The objective of this policy is to set out Cancer Council's approach to preventing, detecting, investigating and responding to actual or suspected fraud or corruption.
- 1.4 This policy along with SOP39 Fraud and Corruption Investigation Procedure and SOP71 Fraud and Corruption Control Plan form Cancer Council's Fraud and Corruption Control Framework.
- 1.5 The document owner is the Chief Operating Officer.

2. Application and review

- 2.1 This policy commences on 22 October 2024 and replaces all other versions of this policy. It may be amended from time to time to meet the ongoing needs of the organisation and will be reviewed no less than once every three years.
- 2.2 This policy applies to all Cancer Council workers, including casual employees and contractors, and volunteers. Non-compliance may result in disciplinary action, including termination of employment. Whilst they are required to comply with this policy, which may be updated and amended from time to time, it does not form part of any employee's contract of employment or other contract and does not create or confer any entitlement, legal right or enforceable benefit on a worker or person contemplated by this policy.
- 2.3 This policy will be available on Cancer Council's intranet and external-facing website.

3. Definitions

- 3.1 In this policy:

fraud means using deception or dishonesty to:

- obtain a financial advantage or cause Cancer Council financial disadvantage, or
- misuse or misappropriate the assets or funds of Cancer Council, and
- may include, but is not limited to:
 - failure to submit or bank fundraising revenue received
 - theft or misappropriation of Cancer Council's property or inventory
 - research fraud
 - failure to account for any collection of receipts
 - misuse of resources (e.g., corporate purchase card)
 - misuse of information (e.g., supporter payment information)

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- suppliers invoicing/ receiving payment for goods/ services which were never delivered
- conducting private or business activity for personal gain in office hours
- unauthorised payment of salary or related allowances
- falsifying or misrepresentation of records including those related to expenditure, travel, attendance and leave (e.g., claiming non-existent or excessive expenses), or
- cyber-attacks seeking to defraud Cancer Council (e.g. business email compromise).

corruption means using deception or dishonesty to obtain a benefit or advantage by misuse of position of trust or resources. Corruption may include, but is not limited to:

- bribery, extortion and blackmail
- giving or accepting gifts or benefits in return for preferential treatment or commercial outcome
- nepotism (favouring relatives) or cronyism (favouring friends or associates), or
- inappropriate or unlawful use or disclosure of Cancer Council information.

external fraud is committed by someone with no connection with Cancer Council (e.g. unauthorised fundraising in Cancer Council's name).

internal fraud is committed by someone within or connected to Cancer Council (e.g. falsifying expenses for financial gain).

worker means any person Cancer Council employs or engages, including paid employees, volunteers, contractors, consultants, visiting academics student and intern placements.

4. Policy statement

- 4.1 Cancer Council does not tolerate any form of fraud or corruption and will take disciplinary action against workers who are found to have engaged in fraud or corruption.
- 4.2 Cancer Council is committed to preventing fraud and corruption and establishing a culture of fraud and corruption awareness through effective risk management. The steps that Cancer Council takes to do so are set out in SOP71 Fraud and Corruption Control Plan.

5. Prevention and risk management

- 5.1 Cancer Council is committed to prevention of fraud and corruption through mobilisation of risk management activities including:
 - (a) implementation of SOP71 Fraud and Corruption Control Plan
 - (b) undertaking fraud and corruption risk assessments
 - (c) leadership and promotion of an ethical work culture, and
 - (d) mandatory staff training.

6. Detection and investigation

- 6.1 Cancer Council is committed to the early detection and investigation of suspected fraud or corruption and to establishing a culture of awareness and openness in relation to fraud and corruption reporting.
- 6.2 All workers have a responsibility to report fraud and corruption, including:
 - (a) an actual incidence of fraud or corruption, or
 - (b) an incident or transaction that the person reasonably believes could constitute fraud or corruption.
- 6.3 If a worker suspects on reasonable grounds that fraud or corruption may have occurred, the incident must be reported regardless of the monetary value. The process for reporting fraud or corruption is set out in SOP39 Fraud and Corruption Investigation Procedure.
- 6.4 Upon receiving a report of actual or suspected fraud or corruption, Cancer Council will assess the report and determine if it is appropriate to conduct an investigation. All fraud and corruption investigations are conducted in accordance with SOP39 Fraud and Corruption Investigation Procedure.

7. Response

- 7.1 Any worker who is found to have engaged in fraud or corruption will be subject to disciplinary action, up to and including termination of employment.
- 7.2 Cancer Council will take all reasonable steps to pursue recovery of any losses sustained by it due to proven incidents of fraud or corruption.
- 7.3 Cancer Council will maintain appropriate records and evidence of all fraud or corruption matters and will maintain a log of all reported fraud and corruption incidents.
- 7.4 Where fraud, corruption, criminal acts or other breaches of law are suspected, Cancer Council will consider reporting the matter to the police, other law enforcement or appropriate regulators.
- 7.5 Where fraud, corruption, criminal acts or breaches of law are confirmed, Cancer Council will report the matter to the police, other law enforcement or appropriate regulators.

8. Whistleblowing protections

- 8.1 In accordance with Cancer Council's P45 Whistleblowing Policy, Cancer Council provides protections to eligible whistleblowers who report fraud or corruption.
- 8.2 Further information on reporting fraud and corruption for eligible whistleblowers, including anonymous reports made through Cancer Council's confidential external whistleblowing service can be found in P45 Whistleblowing Policy.

9. Dealing with media

- 9.1 Only an accredited media spokesperson, authorised by the Chief Executive Officer, can speak to the media regarding any allegations or findings of fraud or corruption, once fully briefed by the PR and Communications Team.
- 9.2 Workers who receive enquires from the media in relation to fraud and corruption must direct those enquires to the PR and Communications Team.

10. Roles and responsibilities

- 10.1 The key accountabilities and responsibilities of fraud and corruption management are set out in the following table:

Role	Responsibility
Cancer Council Board	<ul style="list-style-type: none"> Approves this <i>Fraud and Corruption Control Policy</i>. Ensures appropriate and effective internal control systems are in place to prevent and detect fraud and corruption. Sets the “tone from the top” and promotes a culture of strong ethics and integrity.
Audit, Risk and Information Technology Committee	<ul style="list-style-type: none"> Assists the Board in overseeing policies for preventing and detecting fraud and corruption. Monitors the adequacy of internal controls to mitigate fraud and corruption risk, including SOP71 Fraud and Corruption Control Plan.
Chief Executive Officer	<ul style="list-style-type: none"> Ultimately accountable to the Board in ensuring that effective fraud and corruption risk management is in place. Approves or endorses the final action to be taken in response to actual incidents of fraud or corruption.
Chief Operating Officer - Fraud Control Officer	<ul style="list-style-type: none"> Acts as a central point of reporting fraud and corruption and makes initial assessment of the allegation in conjunction with the respective divisional director. Manages the investigation, through the use of appropriate qualified external investigators as appropriate.
Risk and Compliance Specialist	<ul style="list-style-type: none"> Provides advice to the relevant division in its approach of assessing fraud and corruption risk and ensures alignment with P07 Risk Management Framework and Policy.
Divisional directors	<ul style="list-style-type: none"> Understand the type of potential fraudulent or corrupt activities within their area of responsibilities, assess the associated fraud and corruption risk and ensure effective controls are implemented to mitigate the risk. Fosters an environment in which active fraud and corruption control is the responsibility of all workers. Facilitate the management of fraud and corruption and implement controls to prevent re-occurrence.

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All workers	<ul style="list-style-type: none">• Conform to P23 Code of Conduct and act with integrity and honesty.• Assess the potential fraud and corruption risks that arise as a result of activities undertaken and implement effective controls to prevent and detect fraud and corruption.• Report any suspected fraud or corruption in a timely manner.
Internal Audit	<ul style="list-style-type: none">• Provides independent assurance on the effectiveness of fraud and corruption controls.
External Audit	<ul style="list-style-type: none">• Provides independent assurance on adherence to financial controls and the accuracy of financial statements.

11. References / related documents

- SOP39 Fraud and Corruption Investigation Procedure
- SOP71 Fraud and Corruption Control Plan
- P01 Cash Handling Policy
- P02 Conflict of Interest Policy
- P04 Purchasing Policy
- P07 Risk Management Framework and Policy
- P09 Information Security Policy
- P19 Media and Social Media Policy
- P23 Code of Conduct
- P25 Worker Grievance Policy
- P45 Whistleblowing Policy

12. Version control

Version control			
Document name	P43 Fraud and Corruption Control Policy		
Document owner	FSO – Chief Operating Officer		
Commencement date	October 2024	Approved by	Board
Current version #	3.0	Next review date	October 2027
Document history			
Version #	Commencement date	Summary of changes	
1.0	August 2014	Initial policy approval date.	
2.0	December 2021	Previous update before insertion of document control table.	
3.0	October 2024	General updates to align to AS8001 and improve readability. Insertion of obligation to notify police where fraud is confirmed. Insertion of document control table.	