




DOCUMENT TYPE	D	 LA TROBE UNIVERSITY
ADMINISTRATIVE	5	
GOVERNANCE	1	
AUDIT	1	
NUMBER	002	

FRAUD AND CORRUPTION MANAGEMENT PROCEDURE


Parent Policy Title	Fraud And Corruption Management Policy													
Associated Documents	Fraud Awareness http://www.latrobe.edu.au/ia/Fraud%20Awareness.htm Reporting Fraud http://www.latrobe.edu.au/ia/Reporting%20Fraud.htm Fraud Allegation Form http://www.latrobe.edu.au/ia/downloads/Fraud%20Allegation%20Form.doc Whistleblower’s Protection Act http://www.latrobe.edu.au/legalservices/assets/downloads/other/gen-whistleblowers_procedures.pdf													
Preamble	La Trobe University is committed to ensuring it operates within a sound ethical culture and seeks to proactively manage fraud and corruption risks.													
General	Any member of the University community, visitor or member of the public that wishes to a report fraudulent incident or corrupt behaviour or suspects that fraud or corruption has been committed by or against the University should report the incident immediately to the Risk Management Unit, Internal Audit Office or to the University Ombudsman in the case of a protected disclosure.													
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1. Fraud and corruption framework	The fraud and corruption management framework comprises: <ul style="list-style-type: none"> • A risk management approach, including: <ul style="list-style-type: none"> • Awareness and training on the nature of fraud and corruption risk and its management, • A process for identifying and evaluating fraud and corruption risk, • A process for treating priority fraud and corruption risk, • Mechanisms for monitoring fraud and corruption risk and reporting on their status; • Processes for the prevention, detection and control of fraudulent or corrupt behaviour and activities; and 													

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	<ul style="list-style-type: none"> Mechanisms for ensuring that management, staff and contracted third parties are aware of their responsibilities for the prevention and management of fraud and corruption.
2. Roles and responsibilities	<p>Management responsibilities</p> <p>It is the responsibility of all management to promote the efficient and ethical use of the University's resources. This includes ensuring that in areas of their responsibility:</p> <ul style="list-style-type: none"> fraud and corruption risks are identified, evaluated and are prioritised appropriately for treatment; appropriate mechanisms are established and maintained in order to detect and control incidents of suspected fraud and corruption; suspected fraudulent or corrupt behaviour or incidents are reported and investigated in a timely manner; and their staff have appropriate training in the management of fraud and corruption risk. <p>Corporate Governance and Audit Committee responsibility</p> <p>The Corporate Governance and Audit Committee is responsible for:</p> <ul style="list-style-type: none"> ensuring that the University has appropriate mechanisms for managing fraud and corruption risks; and ensuring that suspected fraudulent or corrupt behaviour, and other related incidents are vigorously investigated and corrective actions undertaken. <p>Risk Management Unit responsibility</p> <p>The Risk Management Unit has particular responsibility for the:</p> <ul style="list-style-type: none"> overall implementation of the Fraud and Corruption Risk Management Strategy; oversight of Fraud and Corruption Control Plans throughout the University; development and delivery of fraud and corruption management related awareness and training programs; for the examination of suspected fraud and corruption, both through the review activities of Internal Audit and through specific forensic investigation; reporting to management and the Corporate Governance and Audit Committee on the status of the fraud and corruption management program and the results of reviews and investigations undertaken.
3. Reporting fraud – Protected Disclosure	<p>Any member of the University community, visitor to the University or member of the general public that wishes to make a complaint or report an incident involving the University or an officer of the University may do so as a <i>protected disclosure</i> under the Whistleblowers</p>

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	<p>Protection Act.</p> <p>The main purposes of the Whistleblowers Protection Act are :</p> <ul style="list-style-type: none"> to encourage and facilitate the disclosure of improper conduct by public officers and public bodies (including universities) to provide protection for persons who disclose improper conduct, and to provide for the investigation of disclosures. <p>Under the Whistleblowers Protection Act, a person who believes that improper conduct has occurred may disclose the conduct to the Victorian Ombudsman or to the public body to which the conduct relates.</p> <p>The University has a Protected Disclosure Officer (the University Ombudsman) to receive protected disclosures.</p> <p>If a disclosure is made under the Act, the Act protects the person from detrimental action as a result of making the disclosure. The University will take all reasonable steps to protect the identity of the 'whistleblower'. Maintaining confidentiality is crucial in ensuring reprisals are not made against a 'whistleblower'.</p>
<p>4. Making a report to the University (non protected disclosure)</p>	<p>Reports fraud or corrupt behaviour by members of the University should be made to the University's Risk Management Unit or Internal Audit Office.</p> <p>Any person who wishes to report an incident or suspect a fraud may have been committed may complete the <u>Fraud Allegation Form</u> and forward it to the Risk Management Unit or to Internal Audit Office. Reports can be made anonymously. Persons should ensure that as much information regarding the incident is provided to enable full investigation of the report.</p>
<p>Status</p>	<p>Revised Format. Prior approval Corporate Governance and Audit Committee 5 December 2006</p>
<p>Approval Body</p>	<p>Corporate Governance and Audit Committee, 27 November 2008, item 5.1</p>
<p>Initiating Body</p>	<p>Corporate Governance and Audit Committee</p>
<p>Definitions</p>	<p>corruption: dishonest activity in which a director, executive, manager, employee or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or</p>

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	<p>for another person or entity.</p> <p>fraud: dishonest activity causing actual or potential financial loss to any person or entity including theft of 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 immediately 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</p> <p>protected disclosure: a disclosure of information which is protected by the Whistleblowers Act. Any person making a disclosure of improper conduct by public officers and public bodies (including universities) is protected from any reprisal for disclosing the improper conduct.</p>
Date Effective	27 November 2008
Next Review Date	November 2012
Keywords	Fraud; Corruption; Whistleblower; Corporate Governance and Audit Committee
Owner/Sponsor	Director Risk Management
Author	Internal Audit Manager
Contact person	Director Risk Management Internal Audit Manager