

1. PURPOSE

Glenvale Christian School is committed to establishing and maintaining a culture within the organisation that will ensure that effective fraud and corruption prevention is an integral part of our day-to-day operations. As a Christian school, we are committed to using the gifts and resources given us wisely, which includes implementing processes to ensure transparent and wise handling of those resources.

Glenvale Christian School is committed to maintaining and promoting high standards of integrity, governance and ethical behaviour within the organisation by people at all levels, starting with the governing body, the Principal and other management and support the reporting of wrongdoing through appropriate channels.

2. SCOPE

All Glenvale Christian School staff are covered by this policy.

3. POLICY STATEMENT

Definition of fraud

Fraud is defined in *Australian Standard AS8001-2008: Fraud and Corruption Control*, as:

“Dishonest activity causing actual or potential financial loss to any person or entity, including theft of moneys or other property by staff 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 for personal financial benefit.”

This definition provides a good explanation of the concept of fraud. However, for investigation purposes we rely on Section 408C of the *Queensland Criminal Code* which details the offence of “Fraud”, being:

(1) A person who dishonestly –

- a. Applies to his or her own use or to the use of another person:
 - i. Property belonging to another; or
 - ii. Property belonging to the person, or which is in the person’s possession, either solely or jointly with another person, subject to a trust, direction, or condition or on account of any other person; or
- b. Obtains property from any person; or
- c. Induces any person to deliver property to any person; or
- d. Gains a benefit or advantage, pecuniary or otherwise, for any person; or
- e. Causes a detriment, pecuniary or otherwise, to any person; or
- f. Induces any person to do any act which the person is lawfully entitled to abstain from doing; or
- g. Induces any person to abstain from doing any act which that person is lawfully entitled to do; or
- h. Makes off, knowing that payment on the spot is required or expected for any property lawfully supplied or returned or for any service lawfully provided, without having paid and with intent to avoid payment; commits the crime of fraud.”

Definition of Corruption

Corruption is defined in *Australian Standard AS8001-2008: Fraud and Corruption Control*, as:

“Dishonest activity in which a director, executive, manager, staff 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 for another person or entity.”

Statement of attitude to fraud and corruption

Glenvale Christian School will not tolerate fraud or corruption within the organisation. Any fraud or corruption that is detected will be reported to the relevant law enforcement agency.

Relationship with the entity's other policies

The *Fraud and Corruption Control Policy* is to be read in conjunction with other Glenvale Christian School policies, and in particular with the *Staff Code of Conduct Policy*.

4. SUMMARY OF FRAUD AND CORRUPTION CONTROL STRATEGIES

Appointment of a Fraud Control Officer

The School Board will oversee the implementation of this policy; oversee the implementation of any recommendations received from reviews or assessments as and when they are conducted, and to conduct investigations in relations to reports of suspected fraud and/or corruption.

External assistance to the Fraud Control Officer

Glenvale Christian School is committed to provide sufficient resources to undertake investigations. This includes the Board obtaining external assistance (e.g. Forensic Accountant) to investigate reports of fraud and/or corruption.

Fraud awareness

It is the aim of Glenvale Christian School that our people are aware of and understand this policy. Awareness training for various relevant policies will be conducted annually. Glenvale Christian School will ensure that updates and changes to fraud-related policies, procedures and the *Staff Code of Conduct Policy* are effectively communicated to our people. This policy will be accessible on the Glenvale Christian School's website as information for external parties that Glenvale Christian School deals with on a regular basis, of the serious stance Glenvale Christian School takes on fraud and corruption.

5. FRAUD AND CORRUPTION CONTROL

The Board will ensure that Glenvale Christian School's Fraud and Corruption Control is maintained by ongoing reviews and assessments as follows:

1. Ongoing review of fraud control strategies

Fraud and corruption control strategies are reviewed on an ongoing basis and should be formally reviewed at least once every two years.

2. Implementation of proposed actions

Recommendations from the review or from a fraud risk assessment will be considered and implemented as soon as is practicable.

6. INDEPENDENT AUDIT OF FINANCIAL ACCOUNTS

Glenvale Christian School's accounts are audited annually by independent auditors. The appointment of auditors is passed annually at the Annual General Meeting. Independent auditor appointment is reviewed when deemed necessary.

7. PROCEDURES FOR REPORTING FRAUD AND CORRUPTION

This policy is to be read in conjunction with the schools *Whistleblower Policy*.

Reporting of fraud and/or corruption

Glenvale Christian School is committed to providing a safe, reliable, and confidential way of reporting any fraud or corruption matters. Staff are encouraged and required to report any suspected incident or suspicion of fraud and/or corruption to the Board. This can be done in person, in writing or by email. All reports will be kept confidential.

Protection of staff reporting suspected fraud and corruption

Any person making a report of suspected fraud and corruption will not be personally disadvantaged by having made a report. This includes not being disadvantaged by way of dismissal, demotion, any form of harassment, discrimination or current or future bias. This protection extends to the reporter's colleagues and relatives. If reprisals are taken or are claimed to have been taken against someone who has made a report, the Board will investigate the matter and decide on appropriate action to be taken.

A person who reports or seeks to report will be given a guarantee of anonymity (if desired by this person) bearing in mind, that in certain circumstances, the law may require disclosure of the identity in legal proceedings.

Investigation of suspected fraud and corruption

The Board may elect to appoint an Investigation Officer (internal or external) to investigate reported suspicions of fraud or corruption. If appointed, it will be the task of the Investigation Officer to report and recommend a course of action.

Reports to the police

Should further investigation be required, reports of suspected fraud and corruption will be reported to the relevant law enforcement agency (e.g. Queensland Police).

Recovery of the proceeds of fraudulent conduct

Glenvale Christian School will take all reasonable steps to recover the amount of the loss as a result of fraud and corruption from the perpetrator through civil recovery proceedings.

Fraud and Corruption Incident Register

The Board will maintain a Fraud and Corruption Incident Register (Appendix 1). Glenvale Christian School will undertake a regular analysis of the incidents reported and periodically report trends to the governing body of Glenvale Christian School.

8. EMPLOYMENT CONDITIONS

Pre-employment screening

Glenvale Christian School considers pre-employment screening to be an important first step in reducing the likelihood of fraud and corruption occurring, by ensuring that we employ honest and trustworthy people. As part of our pre-employment screening process, criminal history checks may be requested from people who will be in positions where fraud is more likely to occur. Refer to the *Staff Employment Policy*.

Annual leave

As an important internal control measure, annual leave will be taken on a regular basis, generally in the school holidays.

9. CONFLICT OF INTEREST

The impact of conflicts of interest

Glenvale Christian School recognises the impact that conflicts of interest can have and therefore intend to be transparent.

Declaring conflicts of interest

In accordance with the *Staff Code of Conduct Policy*, our staff are required to declare to the Principal any potential or perceived conflicts that may arise as a result of dealing with external parties in which management, staff or their immediate families may have an interest. This does not preclude Glenvale Christian School from dealing with those organisations however it does require any potential transactions to be more transparent.

10. FRAUD AND CORRUPTION INVESTIGATION

Internal investigations

The Board is responsible for commencing investigations as a result of information received regarding alleged fraud and corruption.

External investigative resources

Glenvale Christian School will provide such external resources as considered necessary by the Board, to be able to complete the investigation.

Documentation of the results of the investigation

Documentation obtained or created as a result of an investigation will be kept confidential until such time as it is required to be handed to a law enforcement agency or the matter is resolved. Such documents will also be made available to external investigative resources, if used during the investigation.

Disciplinary Procedures

Glenvale Christian School may implement disciplinary procedures as an outcome of a Fraud and Corruption Investigation. The actions taken may include but are not limited to admonition, termination, demotion, fining or reduction in seniority.

11. REFERENCES

- Australian Standard AS8001-2008: Fraud and Corruption Control
- *Criminal Code Act 1899 Qld*, Chapter 37:S408C
- ISQ Fraud & Corruption Control Template (current Jan 2020)

12. RELATED DOCUMENTS

- BBP-601 Staff Employment Policy
- BBP-604 Staff Code of Conduct Policy
- BBP-706 Whistleblower Policy

Policy Level/Authority	Board		
Distribution	Board, staff		
Version	1		
Revision History	Version 1	June 2019	New policy
	Version 1.1	June 2020	Updated Aus Stand and included ref to new Whistleblower Policy
	Version 1.2	June 2021	No changes
	Version 1.3	June 2022	No changes
	Version 1.4	July 2023	No changes
	Version 1.4	Sept 2024	Minor text changes
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