

Fraud and Corruption Control Plan

Background

The operational, financial, social and reputational impact of Fraud and Corrupt Conduct on Council and its community can be significant.

Fraud and Corrupt Conduct can:

- Disrupt business continuity
- Waste resources, including management time
- Reduce the quality and effectiveness of critical services
- Threaten the financial stability of Council, and
- Damage Council's public image and reputation.

Council's approach to Fraud and Corrupt Conduct is specified in its Fraud and Corruption Control Policy.

Purpose

This Plan sets out the standards for accountability that Council expects from Councillors and Employees. It aims to minimise opportunities of Fraud or Corrupt Conduct through a framework of good governance and active and effective control strategies that will continue to build an ethical organisational culture.

A proactive approach enables Council to manage Fraud and corruption risks in an environment that is becoming increasingly complex.

This Plan provides the direction and guidance that will assist the Organisation to meet its commitment to the control of Fraud and Corrupt Conduct.

The Plan objectives are to:

- Support high standards of professional conduct and honest and ethical behaviour within Council
- Minimise the risk of fraudulent practices or Corrupt Conduct occurring within and being perpetrated against Council
- Protect Council's assets, public image and reputation
- Ensure an ethical culture within the Organisation
- Ensure the EMT's commitment to identify Fraud Risk exposures and establish procedures for prevention, detection and response
- Ensure Councillors and Employees are aware of their responsibilities in relation to ethical conduct
- Detail how Council deals with suspected Fraud and Corrupt Conduct through risk management practices, and
- Provide guidance on how suspected instances of Fraud or Corrupt Conduct are managed and dealt with by Council.

Definitions

In this Plan:

CCA means the *Crime and Corruption Act 2001*.

CCC means the Crime and Corruption Commission.

CEO means Council's Chief Executive Officer.

Corrupt Conduct is defined under the CCA. Broadly, corrupt conduct is conduct by anyone that adversely affects a public agency or public official so that the performance of their functions or the exercise of their powers:

- is not honest or impartial; or
- knowingly or recklessly breaches public trust; or
- involves the misuse of agency-related information or material.

Corrupt Conduct is engaged in for the purpose of providing a benefit to the person or another person, or causing a detriment to another person. In addition, the conduct must be serious enough that, if proved, would constitute a criminal offence or a disciplinary breach providing grounds for dismissal.

Under the CCA, Corrupt Conduct includes an attempt or a conspiracy to engage in the conduct, as well as neglect, failure or inaction that adversely affects a public agency or official in the ways described above.

Council means the Moreton Bay Regional Council.

Criminal Code means the *Criminal Code Act 1899*.

DEPS means Council's Director Executive and Property Services.

Employee means all employees of Council, whether employed on a permanent, temporary, or part-time basis and includes volunteers and employees of businesses and entities contracted to provide services to, or on behalf of Council.

EMT means Council's Executive Management Team of Council, as constituted from time to time.

ERM means Enterprise Risk Management.

Fraud means obtaining a benefit, financial or otherwise, and/or to cause a loss to Council through deceitful or dishonest conduct.

FRCG means the Fraud Risk Control Group.

Governance Policies include (but not limited to) Employees Code of Conduct, Conflict of Interest Policy, Public Interest Disclosure Policy, Fraud and Corruption Control Policy, Procurement Policy, Entertainment & Hospitality Policy, Gifts, Sponsored Hospitality Benefits, Awards and Prizes Policy, and Enterprise Risk Management Policy.

LGA means the *Local Government Act 2009*.

LGR means Local Government Regulation 2012.

Material Loss, for an asset, means:

- for money—a loss of more than \$500; or
- for any other asset—a loss valued by the CEO at more than \$1000.

MES means Council's Manager Executive Services.

MFPS means Council's Manager Financial & Project Services.

Organisation includes the Council and all Councillors and Employees.

PIA means Council's Principal Internal Auditor.

Plan means Council's Fraud and Corruption Control Plan.

QAO means the Queensland Audit Office.

QPS means the Queensland Police Service.

Reportable Loss, for an asset, means a loss resulting from—

- the commission of an offence (the act of doing or perpetrating an offence) under the Criminal Code or another Act, or
- the Corrupt Conduct of a Councillor or Employee.

Application

This Plan is part of Council's Fraud and Corruption Control Framework and applies to Councillors and Employees.

This Plan complements and is to be implemented in conjunction with other Council policies, procedures and directives (but not limited to):

- Fraud and Corruption Control Policy (#11-2150-031)
- Fraud and Corruption Risk Assessment Procedure
- Fraud and Corruption Investigation Procedure
- Fraud and Corruption Monitoring, Evaluating and Reporting Procedure
- Enterprise Risk Management Policy (# 2150-020)
- Public Interest Disclosure Policy (# 11-2150-026)
- Complaints Process - Administrative Action Complaints (# 11-2150-025)
- Code of Conduct for Employees
- Internal Audit Policy (# 12-2150-048)
- Audit Committee Policy (# 11-2150-024)
- Conflicts of Interest Policy (# 2150-011), and
- Councillors Reimbursement of Expenses and Provision of Facilities (#2150-046).

Responsibilities

Councillors and Employees have the responsibility, as stewards of public money, to take appropriate action to prevent Fraud and Corrupt Conduct and report suspected Fraud and corruption of which they become aware of.

This Plan details the different responsibilities and accountabilities of the Organisation.

Councillors and the EMT have a responsibility for setting the ethical tone of the Council, consistent with the ethics principles set out in the *Public Sector Ethics Act 1994* (Qld) and the LGA.

They play a key role in the general administration of their work areas and consequently overseeing the implementation, review and monitoring of Fraud and corruption prevention strategies.

Employees must undertake their work and duties in accordance with Council's Employee Code of Conduct, which prescribes standards of ethical conduct. A Code of Conduct alone will not guarantee an honest and corruption-free Organisation. However, with proper education and leadership it can promote integrity and encourage ethical behaviour, which in turn strengthens the Organisation's resistance to Fraud and Corrupt Conduct.

Council's Audit Committee provides Council with an effective oversight function to ensure that Fraud and corruption control objectives are being met in relation to the mitigation of Fraud and corruption risks.

In general, Council expects everyone in the Organisation to assist in preventing Fraud and Corrupt Conduct by:

- Understanding the responsibilities of their position
- Familiarising themselves with, and adhering to, Council's policies, procedures and directives
- Understanding what behaviour constitutes Fraud and/or Corrupt Conduct
- Maintaining an awareness of Council strategies implemented to minimise Fraud and Corrupt Conduct
- Being continuously vigilant to the potential for Fraud or corruption to occur, and
- Reporting suspected or actual occurrences of Fraud or Corrupt Conduct in accordance with this Plan.

The Organisation recognises that the most effective way to address the issue of Fraud or Corrupt Conduct is to provide exemplary leadership, fully comply with legislative obligations, provide clear and appropriate policy settings, with active and effective control strategies that address prevention, detection, investigation, response, monitoring and reporting.

Fraud and Corruption Risk Assessment

The Organisation's main objective in the prevention and control of Fraud and corruption is to minimise the occurrence of fraudulent activity and Corrupt Conduct within Council. This objective is generally achieved by:

- identifying Fraud and corruption risks
- determining strategies to control those risks, and
- defining responsibility for and, the time frame within which the strategies will be implemented.

The EMT must be alert to the potential for Fraud and corruption to occur and remain wary of factors which may leave Council vulnerable to Fraud and Corrupt Conduct, including:

- changes to delegations
- implementation of cost cutting measures
- contracting out and outsourcing
- the impact of new technology, or
- changes to risk management practices.

Council has a comprehensive ERM system - this system is used as a tool to identify and manage Fraud and corruption risks in line with the Fraud and Corruption Control Framework. Appropriately, Fraud and corruption risk will be reviewed across Council on a regular basis. In particular, each quarter, Managers will provide assurance that their risks have been reviewed and updated.

A Fraud and corruption risk review will focus on the following elements:

- impact of change in organisational structure or functional requirements
- changes in legislation
- the operating environment, and the Organisations relative exposure to external and internal Fraud and corruption
- exposure to ongoing and emerging trends and threats, and
- the effectiveness of current treatment measures and controls.

The details of the Fraud and corruption risks identified, including treatments and controls will be incorporated into the ERM system. These identified risks are to be reviewed on an annual basis (more regularly for high risk areas) and collated by the FRCG for EMT review on an annual basis.

Integrating the Fraud and corruption control function into existing daily management and operational processes ensures that Fraud and corruption management is a key component of decision making, business planning and risk assessment.

Fraud Risk Control Group

A FRCG has been established to develop, review and implement this Plan. The FRCG is comprised of the DEPS, MFPS and the PIA. Each of these members have the following responsibilities:

Member	Responsibilities
DEPS	<p>Chair the FRCG by ensuring the following are actioned:</p> <ul style="list-style-type: none"> ➤ Coordinate and implement this Plan ➤ Ensure that all allegations of Fraud and Corrupt Conduct are maintained in the Fraud and Corruption Incident Register ➤ Recommend the conduct and/or coordination of investigations into allegation of Fraud and/or corruption to the CEO ➤ Ensure that incidents are reported, and that all referrals or notifications are documented ➤ Monitor and review the effectiveness of Fraud risk assessments and any associated control initiatives, and ➤ Develop and disseminate communications on an ongoing basis to maintain a high level of Fraud and corruption awareness and to encourage the reporting of suspected Fraud or Corrupt Conduct.
MFPS	<ul style="list-style-type: none"> ➤ Implement Council's Fraud control initiatives ➤ Coordinate periodic Fraud risk assessments, and ➤ Provide and maintain Council's ERM System and coordinate the regular review of the content within the system.
PIA	<ul style="list-style-type: none"> ➤ Develop an internal audit program of Council's policies, procedures, activities and actions that includes testing designed to detect incidents of Fraud and corruption and the escalation of suspicion of fraudulent activities to the FRCG ➤ Assist with investigations of alleged fraudulent activity and/or Corrupt Conduct ➤ Administer the requirements of the QAO and CCC that result from reports of incidences of Fraud and/or corruption, and ➤ Assist everyone in the Organisation in the discharge of their financial and operational responsibilities in a satisfactory manner by providing advice and/or reporting to EMT on any administrative and internal control shortcomings and any associated risks.

The FRCG will meet on a quarterly basis and/or more regularly, if required.

Reporting allegations of Fraud and Corruption

Internal Reporting

Everyone in the Organisation must report concerns or suspicions about fraudulent or Corrupt Conduct:

- If you are making a report about an Employee - report to a Manager, a Director or the CEO
- If you are making a report about the CEO - report to the Mayor, and
- If your report involves a Councillor - report to the CEO or the Mayor.

Attempts to investigate the matter personally by a person who has a concern or suspicion must not be conducted.

Reports of allegations of fraudulent or Corrupt Conduct may be received verbally, in writing, or anonymously.

Reports of this type may constitute a public interest disclosure under the *Public Interest Disclosure Act 2010*.

Reports can be made using the *Fraud and Corruption Allegation Report Form* which is available on Embarc and/or Council's website.

Frivolous, Vexatious, Intentionally Misleading or False Reporting

There could be occasion when a party may make an allegation of Fraud or corruption against an Employee with the intention of causing that person harm, damage or disruption.

Frivolous, vexatious, intentionally misleading or false reporting can unnecessarily waste time and resources in investigating the matter. This can also cause the person who is subject to the allegation a significant amount of emotional trauma and stress. Any vexatious, intentionally misleading or false reporting of any allegation of Fraud or Corrupt Conduct will not be tolerated by Council and will have serious consequences to the person bringing about such an allegation.

Referral/Notification

The CEO has obligations under the CCA to refer complaints involving Corrupt Conduct to the CCC.

The CEO also has obligations under the LGR (section 307A), with respect to recording and reporting *Material Losses* and *Reportable Losses*.

On behalf of the CEO, the MES to notify any Reportable Loss to the Minister and the Auditor-General, at least quarterly.

Confidentiality

Council must ensure that any report of suspected Fraud or Corrupt Conduct is treated confidentially to the fullest extent possible. To affirm the integrity of this reporting function, complaints, complainants, subject officers, witnesses and investigations will be treated and managed confidentially, in accordance with Council's Complaints Process - Administrative Action Complaints Policy, Public Interest Disclosure Policy, and its obligations under the *Public Interest Disclosure Act 2010*.

Confidentiality has many dimensions and may include restrictions on:

- the fact that an investigation is being conducted
- the subject matter
- the source of the investigation
- information collected by the investigator
- the identity of any witnesses
- any documents collected during the course of the investigation, and
- discussions by witnesses about the contents of the investigation between themselves and or with third parties.

Council will need to take into account the confidentiality requirements of the QAO, the CCC and the QPS.

Fraud Awareness

Council recognises that the success and credibility of its Fraud and Corruption Control Policy and Plan will largely depend on how effectively they are communicated throughout the Organisation and beyond.

Council will take proactive steps towards ensuring that Councillors, Employees and the local community is aware of Council's zero-tolerance position on Fraud and Corrupt Conduct.

Council will increase awareness by:

- Promoting Council initiatives and policies regarding the control and prevention of Fraud and corruption on the Council website and at Council offices;
- Including guidance on their website, for both Employee and external parties, on how to report suspicions of Fraud and corruption;
- Making reference to Fraud and corruption initiatives in the Council's Annual Report
- Providing education and awareness programs and communication of Council's policies and directives relating to Fraud and corruption, and
- Facilitating public access to all of the documents that constitute the Council's Fraud and Corruption Control Framework.

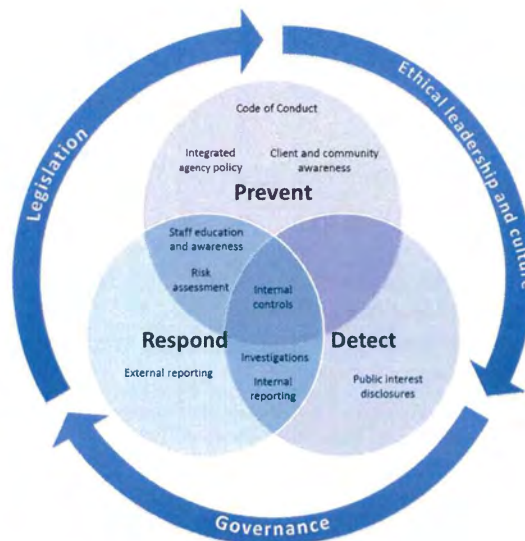
Fraud and Corruption Control Strategies

The Organisation recognises that the most effective way to address the issue of Fraud and corruption control is to provide exemplary leadership, fully comply with legislative obligations, and provide clear and appropriate policy settings, with active and effective *control strategies* that address:

- **Prevention** - strategies designed to prevent Fraud and corruption occurring in the first instance
- **Detection** - strategies to uncover Fraud and corruption as soon as possible after it has occurred
- **Response** - systems and processes that assist in responding appropriately to an alleged Fraud or corruption when it is detected
- **Monitoring, Reporting and Evaluation** - strategies to provide assurance that legislative and policy responsibilities are being met, in addition to promoting accountability by providing information that demonstrates compliance with specific Fraud and corruption control measures.

For these control strategies to be effective in the context of an overarching Fraud and Corruption Control Framework, each strategy must be actively managed. EMT oversight should be applied to ensure that each strategy does not operate in isolation from other control and monitoring elements within the Fraud and Corruption Control Framework.

Elements of a successful Fraud and Corruption Control Framework consists of the following:



Control Strategy: PREVENTION

Fraud and corruption prevention strategies are the first line of defence and provide the most cost-effective method of controlling Fraud and corruption within Council.

Key elements of effective Fraud and corruption prevention include (but not limited to):

1. A robust Fraud and Corruption Control Policy and Plan
2. Code of Conduct for Employees
3. Effective Fraud and corruption risk management process
4. A comprehensive Fraud and Corruption Control Framework
5. Prudent Employees
6. Regular awareness training
7. Identification of activities with high Fraud and corruption risk exposure, and the application of appropriate control strategies to those activities
8. Proactive demonstration within the Organisation that allegations and incidences of Fraud and/or corruption are treated seriously and appropriately addressed.

The below table outlines a range of preventative strategies and measures actioned by Council to manage its Fraud and corruption risks.

Prevention	Actions	Responsible Officers
Fraud and Corruption Risk Management Identification of Fraud and corruption risks - to be documented in the ERM system as a Fraud and corruption risk type	Reviewed annually, more regularly for high risk areas	FRCG
Fraud and Corruption Control Policy To assist the Organisation and the local community to understand what Fraud and corruption is, Council's attitude to Fraud and corruption, and what to do if they find an incidence of suspected Fraud and corruption.	Reviewed every 2 years, or as required	FRCG

Fraud and Corruption Control Plan EMT to endorse and promote the Plan and to take ongoing action to ensure Employee awareness of the Plan.	Reviewed every 2 years, or as required	EMT FRCG
Fraud and Corruption Control Framework Outlines the strategies and the process for reducing the Risk of Fraud or corruption throughout Council.	Reviewed annually, or as required	EMT FRCG
Governance Framework Governance Policies, directives and internal controls to be developed, approved, reviewed and maintained, to include (but not limited to): <ul style="list-style-type: none"> • Employees Code of Conduct • Conflicts of Interest • New Employee Induction program • Screening of service providers • Regular review of service providers • Employment screening (new-hire / promotion candidates) • Segregation of duties • Position rotations • Experienced Employees in high Risk roles • Removal of unauthorised and old system users • Accountability and Responsibility Structures • Fraud and Corruption Awareness • Regular and random audit checks • Audit Committee 	Reviewed annually, or as required	EMT Human Resources FRCG PIA
Communication, Education and Awareness The following elements are essential: <ul style="list-style-type: none"> • General awareness of the Fraud and Corruption Control Policy • Understanding of organisational expectations regarding Fraud and corruption • Understanding of the requirements of and the references contained in the Plan • Awareness and ownership of the responsibilities referenced within the Plan. 	Ongoing	CEO EMT Managers Human Resources Procurement Employees

Control Strategy: DETECTION

Local Government is susceptible to Fraud and corruption and no system of preventative controls can provide absolute assurance.

Detection is the key in mitigating Fraud and corruption, and as such, Council has implemented systems aimed at assisting with the detection of Fraud or corruption as soon as possible after it had occurred, in the event that Council's preventive control strategies fail.

The source of fraudulent activity and Corrupt Conduct may be: internal (perpetrated by an Employee); external (perpetrated by a customer or an external service provider); or complex (for example, involve collaboration between Employees and external service providers).

The below table outlines measures to detect internal, external and complex Fraud and corruption.

Detection	Actions	Responsible Officers
Fraud and Corruption Reporting Council to provide an environment that encourages Councillors, Employees or the local community to report suspected Fraud or Corrupt Conduct → make <i>Fraud and Corruption - Allegation Reporting Form</i> readily available and maintain appropriate register to record all allegations received → Internal Audit Plan to take into account Fraud and corruption risk incidents as reported in the register. Culture of reporting to be supported and promoted through induction, education and awareness programs, the intranet, organisational planning and policies, directives and internal controls → corporate ownership and personal accountability to be actioned by all Employees.	Ongoing	CEO EMT Managers FRCG PIA Audit Committee Employees MES to receive completed <i>Fraud and Corruption - Allegation Reporting Form</i>
Internal Controls Formal and informal work processes: <ul style="list-style-type: none"> Specific functional area processes, guidelines, instructions and risk assessment to be complied with, and Ongoing education and awareness of work processes to be provided. 	Ongoing	Managers
Public Interest Disclosures Public Interest Disclosure policy to be reviewed and maintained → Employees to adhere to policy and directives. EMT and Managers to take reasonable actions to minimise risks of victimisation and to ensure victimisation of disclosers is dealt with swiftly and appropriately.	Ongoing, as required.	EMT Managers
Performance Management Framework Organisational structure to be supported through adherence to official delegations, proper and full use of supervisory reporting relationships.	Ongoing	Managers
External Reporting Council to adhere to its statutory external reporting obligations, this includes the reporting of Fraud and corruption and recovery of proceeds of fraudulent activity and Corrupt Conduct to the QAO, the CCC and the QPS → FRCG has oversight to ensure that the Council meets its external reporting obligations.	As required	CEO Manager Legal Services MFPS MES FRCG

Control Strategy: RESPONSE

Fraud and corruption response is a key element of the overall Fraud and Corruption Control Framework. As Fraud and corruption is a criminal offence, the primary responsibility for investigating Fraud or corruption rests with the QPS. However, Council needs to be responsive and vigilant in undertaking preliminary investigations to determine whether allegations have sufficient grounds to be taken further. Council's investigation procedures are outlined in the Council's internal *Fraud and Corruption Investigation Procedure* document.

Investigations - as statutorily required, Council will investigate or otherwise formally enquire into all instances of suspected Fraud or Corrupt Conduct exposed as a result of receiving an allegation or detecting fraudulent activity or Corrupt Conduct.

All reports, information, complaints and notifications concerning alleged fraudulent activity or Corrupt Conduct shall be referred to the MES through the investigation process in the first instance and reviewed by the FRCG.

The FRCG will determine the appropriate course of action and document in the *Fraud and Corruption - Investigation Management Form*. This Management Form is a confidential document - records all reports of Fraud and corruption investigations are to be kept confidential, secure and restricted to only authorised users.

The below steps complement and are to be implemented in conjunction with the Council's internal *Fraud and Corruption Investigation Procedure* document:

- Step 1: Stop the Fraud Continuing and Preserve Evidence
- Step 2: Record Allegations and the Known Facts
- Step 3: Initial Review
- Step 4: Investigation, and
- Step 5: Outcomes.

Disciplinary Action - fraudulent activity and Corrupt Conduct may result in formal disciplinary action including dismissal. If approved by the CEO, Council's Human Resources department should be consulted to create a deterrent effect to Employees by illustrating that all cases will be investigated and disciplinary action will be taken against Employees that "do the wrong thing".

However, it must be noted that Fraud or Corrupt Conduct may often also involve criminal conduct. This means that an incident can at the same time be within the jurisdiction of the CCC, Council and the QPS, and therefore the actions and decisions of one agency will have an impact on those of the other agencies.

Where a disciplinary investigation arises out of alleged criminal conduct, Council will need to take into account any criminal proceedings. Council can take disciplinary action before the criminal investigation or prosecution is completed, provided that Council's Human Resources Department and the QPS is consulted.

Whether disciplinary proceedings should await the outcome of criminal proceedings will need to be determined on a case-by-case basis. Council may decide to hold off on disciplinary action until the outcome of the prosecution is known so that if it fails, Council can still institute disciplinary proceedings.

Restitution - Council is committed to recovering losses incurred as a result of fraudulent activity or Corrupt Conduct. Council pursues all reasonable avenues to limit any loss and reputational damage. Council maintains an insurance policy against loss due to fraudulent or Corrupt Conduct activities of its Employees.

Control Strategy: MONITORING, EVALUATION AND REPORTING

Effective monitoring and evaluation of Council's Fraud and corruption control strategies assist in:

- Assessing the continued relevance and priority of Fraud and corruption strategies in light of current and emerging risks
- Test whether Fraud and corruption strategies are targeting the desired population, and
- Ascertain whether there are more cost-effective ways of combating Fraud and corruption.

Evaluations also have the capacity to establish causal links and, over time, an evaluation strategy has the potential to provide insights into:

- The appropriate balance between Fraud and corruption prevention strategies, and
- The relative weighting of incentives that focus on reducing the potential losses from Fraud or corruption in the first instance, as opposed to discovering Fraud and corruption after it has occurred.

Fraud and Corruption Control Plan Checklist - a checklist is outlined in Appendix A → it is proposed that the PIA completes the checklist on an annual basis and forwards the document to the CEO. The checklist outlines a summary of activities and evidence of compliance regarding the Plan.

Review Triggers

This Plan is reviewed internally for applicability, continuing effect and consistency with related documents and other legislative provisions when any of the following occurs:

- (1) The related documents are amended
- (2) The related documents are replaced by new documents
- (3) Amendments are made to the head of power or related legislation which affect the scope and effect of a Policy, or
- (4) Other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this Plan is to be reviewed at least once every two years for relevance and to ensure that its effectiveness is maintained.



Chief Executive Officer

23,06,2017
Date

Appendix A - Fraud and Corruption Control Plan - Checklist

Prevention	Actions	% Compliance	Tick if Complete
Identification of Fraud and corruption risks - to be documented in the ERM system	Conduct annual review		
Fraud and Corruption Control Policy in place	Approved by Council - 2 year review, or as required		
Code of Conduct in place	New Employee induction		
Conflicts of Interest register	Conflict of Interest fully disclosed		
Employment screening	Completed for new Employees		
Fraud and Corruption education and awareness programs	Completed by all Employees		
Screening of Council's service providers	Completed prior to use of service providers		

Detection	Actions	% Compliance	Tick if Complete
Job rotation in high risk areas (where identified)	Completed		
Regular independent reconciliation of accounts	Completed by Finance, quarterly		
Exception Reporting	Reports to EMT prepared by Finance		
Quality assurance	Reviews completed for high Risk areas		
Public Interest Disclosures	Process established and managed		
Monitoring and review activities	Completed by Finance high Risk areas		
Data mining and/or data matching, including: <ul style="list-style-type: none"> ➤ Analysis of suspicious transactions, for example, duplicate payments or claims ➤ Identification of unusual relationships, for example, Employee bank account matches vendor bank account ➤ Assessing the effectiveness of internal controls, for example, password sharing, Employees remaining on the payroll after termination/resignation ➤ Identification for regular trends over period of time, for example, supplier favouritism ➤ Ability to analyse large volumes of transactions over period of time rather than relying on sampling techniques 	Completed by Finance and reviewed by EMT		

Response	Actions	% Compliance	Tick if Complete
Fraud investigations			
Referral to the QPS			

Monitoring, Evaluation & Reporting	Actions	% Compliance	Tick if Complete
Formal evaluation completed annually and submitted to the CEO	Completed		
Report Reportable Losses to the Minister and the Auditor-General as per the LGR			