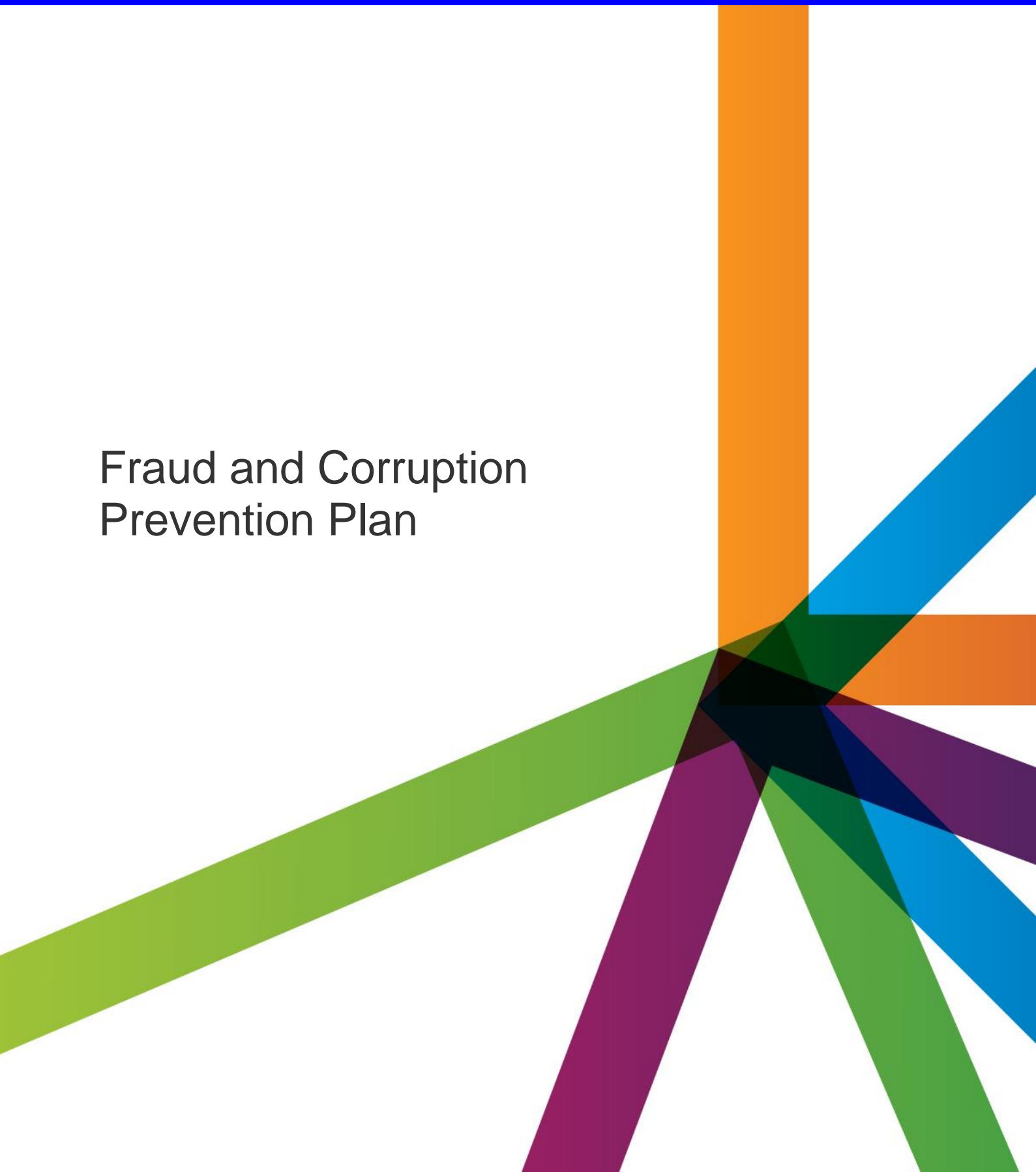


# Illawarra Shoalhaven Joint Organisation Policy Manual

## Fraud and Corruption Prevention Plan



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## PURPOSE

The Illawarra Shoalhaven Joint Organisation (ISJO) is committed to a zero tolerance approach to fraudulent and corrupt behavior. As a result we seek to minimise the incidence of fraud by implementing and regularly reviewing a range of strategies that aim to prevent, detect and respond to such behaviour.

This plan serves to outline the high standards of ethical behaviour expected by ISJO and introduces a Fraud and Corruption Control Framework to ensure appropriate mechanisms are in place to prevent, deter, detect and respond to fraud and corruption.

## SCOPE

This plan applies to everyone who has any interaction with ISJO or its staff to the maximum extent that ISJO has the authority to require it. This includes Member Council representatives on our Board, our staff members, committee members, consultants, contractors, suppliers, applicants and volunteers who all have obligations in the prevention of fraud and corruption and the fostering of an ethical and accountable work environment.

Expectations of this Plan and its related policy also apply to customers, community and any relevant third parties with regard to functions and / or operations undertaken for or on behalf of our organisation.

## OBJECTIVES OF OUR FRAUD AND CORRUPTION PREVENTION CONTROL PLAN

The primary objective of this Plan is to protect resources, including information, and to safeguard ISJO's integrity and reputation.

The Plan sets out our arrangements for the overall management of risks and any instances of fraud and / or corruption.

The purpose of the Plan is to:

- provide an overview of the governance arrangements within Joint Organisation relating to fraud and corruption control
- outline key fraud and corruption risk areas relevant to Joint Organisation
- raise awareness of fraud and corruption risks, and thereby influence the culture of our Joint Organisation to encourage employees to be vigilant in responding to them
- communicate ISJO's expectation of management, employees, consultants/contractors, industry stakeholders and service providers to assist prevent and detect fraud and corruption
- document fraud and corruption prevention, detection and response initiatives as adopted by Joint Organisation to manage fraud and corruption.

## PRINCIPLES

ISJO is committed to building a corruption resistant culture through:

- Promoting an organisational environment that encourages professionalism, integrity and

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ethical conduct.

- Minimising the opportunity for fraudulent or corrupt conduct.
- The detection, investigation and disciplining and/or prosecuting fraudulent or corrupt conduct.
- The Reporting of any fraud or corrupt conduct to the Independent Commission Against Corruption (ICAC) and other authorities where appropriate.

## RELEVANT LEGISLATION

This Framework links with the following legislation:

- *Local Government Act 1993*
- *Local Government (General) Regulation 2005*
- *Independent Commission Against Corruption Act 1988*
- *Public Interest Disclosures Act 1994*

Relevant ISJO Policies and Documents

The following policies and procedures support this Plan:

- *Code of Conduct*
- *Public Interest Disclosures and Internal Reporting Policy*
- *Statement of Business Ethics*
- *Grievance Handling Policy*
- *Related Parties Disclosure Policy*

## DEFINITIONS

To assist in interpretation, the following definitions apply:

Term	Definition
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.

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Corruption (or corrupt conduct)	<p>As per the ICAC Act 1988 (Sect 7, 8, 9):</p> <ul style="list-style-type: none"> <li>• any conduct of a person (whether or not a public official) that adversely affects, or could affect the honest and impartial exercise of public official functions, or</li> <li>• any conduct of a public official that involves the dishonest or partial exercise of any of his or her public official functions, or</li> <li>• any conduct of a public official or former public official that constitutes or involves a breach of public trust, or</li> <li>• any conduct of a public official or former public official that involves the misuse of information or material that he or she has acquired in the course of his or her official functions, whether or not for his or her benefit or for the benefit of any other person.</li> </ul>
Maladministration	<p>As per Public Interest Disclosure Act 1994: Conduct that involves action or inaction of a serious nature that is contrary to law; or unreasonable, unjust, oppressive, improperly discriminatory; or based wholly or partly on improper motives. Refer to our Public Interest Disclosures Internal Reporting Policy.</p>
Serious or substantial waste	<p>Refers to the uneconomical, inefficient or ineffective use of resources, authorised or unauthorised, which results in a loss/wastage of public funds/resources.</p>
Stakeholders	<p>Stakeholders refer to Joint Organisation Board Members, Joint Organisation member Councils, Joint Organisation staff members, committee members, consultants, contractors, suppliers, applicants and volunteers</p>

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## PART ONE: THE PLAN

The Illawarra Shoalhaven Joint Organisation is committed to a culture of good governance and ethical behaviour. As such it will not tolerate fraudulent or corrupt behaviour and is committed to building a sound ethical culture supported by appropriate policies, procedures and strategies that prevent fraudulent and corrupt behaviour through:

- Ongoing education and training of all Joint Organisation official and staff s in relation to their obligations in combating dishonest and fraudulent behaviour.
- Regular review of fraud and corruption risk assessments to identify circumstances where fraud and corruption could occur.
- Implementation of procedures that have regard to, and mitigate, the risks identified in day to day activity.
- Promote an organisational environment that encourages professionalism, integrity and ethical conduct.
- Use of formal procedures upon detection, investigation and disciplining and/or prosecuting fraudulent or corrupt conduct.
- The reporting of any fraud or corrupt conduct to the Independent Commission Against Corruption (ICAC) and other authorities where appropriate.

ISJO's commitment to preventing fraudulent or corrupt activity and avoiding or managing conflicts of interests, will be supported by implementing appropriate auditing systems to deter and identify corrupt activities, included in the following Fraud Control Framework.

## FRAUD CONTROL FRAMEWORK

In order to achieve best practice, ISJO is adopting the following processes which are sourced from the Fraud Control Framework of the Audit Office of NSW. The Audit Office framework is acknowledged as being best practice and widely used in State and Local Government organisations, providing for a consistent, effective and systematic approach to preventing fraud and corruption across the organisation.

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The Fraud Control Framework of the Audit Office of NSW encompasses ten key attributes which sit within the themes of prevention, detection and response. Each attribute has a checklist of high-level processes and behaviours that should be present.

Attribute	Theme
1. Leadership	Prevention
2. Ethical Framework	Prevention, Detection, Response
3. Responsibility Structures	Prevention, Detection, Response
4. Fraud and Corruption Prevention Policy	Prevention
5. Prevention Systems	Prevention
6. Fraud Awareness	Prevention, Response
7. Third Party Management Systems	Prevention, Response
8. Notification Systems	Detection, Response
9. Detection Systems	Detection
10. Investigations Systems.	Response

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## PREVENTION

### 1. LEADERSHIP

A successful fraud control framework is led by a committed and accountable Management Team that demonstrates and reinforces the high ethical standards expected of public officials who are resistant to improper behaviour and who practice and promote an open culture of accountability and transparency. The Chief Executive Officer has ultimate responsibility for fraud and corruption prevention within ISJO and is supported by the Management Team and our Audit, Risk and Improvement Capability (to be instituted in 2022).

### 2. ETHICAL FRAMEWORK

The Fraud and Corruption Prevention Control Plan, related Policy and associated framework builds upon our commitment to ethical, transparent and accountable behaviour. ISJO has clear policies, such as its Code of Conduct, that set out acceptable standards of ethical behavior. These are available to all staff on our network and will be progressively placed on our website. ISJO will also provide regular training in the Code of Conduct as well as a new staff induction process on the requirements of the code.

### 3. RESPONSIBILITY STRUCTURES

This Plan applies to everyone who has any interaction with ISJO or ISJO staff to the maximum extent that ISJO has the authority to require it. This includes ISJO's staff members, Board and committee members, consultants, contractors, suppliers, applicants and volunteers who all have obligations in the prevention of fraud and corruption and the fostering of an ethical and accountable work environment in our organisation

Expectations of this Plan also apply to customers, community and any relevant third parties with regard to the functions and/or operations undertaken for or on our behalf.

#### 3.1 All Staff

It is important that all ISJO staff contribute to a workplace culture that has a zero tolerance approach to fraudulent and corrupt behaviour. As such, all staff have responsibilities in accordance with this Plan. These responsibilities require staff to:

- Maintain awareness and compliance with the requirements of the Plan and the related policy.
- Perform their duties to the best of their abilities with honesty, integrity and impartiality.
- Have regard to fraud and corruption related risks when performing their duties, and support processes that report and mitigate risks.
- Prevent, mitigate and report on (suspected, actual or attempted) fraud, corruption, maladministration and waste. This shall be done in accordance with ISJO's Code of Conduct and Public Interest Disclosures Reporting Policy.
- Cooperate with and provide assistance to investigators or officials investigating suspected or reported fraud or corruption.
- Manage and declare pecuniary and non-pecuniary interests in compliance with ISJO's Code of Conduct.

#### 3.2 Chief Executive Officer

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The Chief Executive Officer is responsible for the efficient and effective operation of our Joint Organisation and the implementation of systems and practices that proactively minimise risks of fraud and corruption, promote an ethical workplace culture that has 'zero tolerance' towards fraudulent and corrupt behaviour and encourage its reporting should it occur.

In addition to the responsibilities of all staff, the Chief Executive Officer is required to:

- Promote ISJO's commitment to fraud and corruption prevention.
- Lead by example through ethical workplace behaviour, decision making and by acting with honesty, integrity and impartiality when dealing with others.
- Ensure processes exist to monitor Management Team compliance with their duties in accordance with this Plan and the related policy.
- Ensure Joint Organisation Board Members are aware of their obligations in accordance with this Plan.
- Monitor and review fraud and corruption risk assessments on a regular basis.
- Ensure any allegations of wrongdoing are fully investigated and report actual or suspected corrupt conduct to the Independent Commission Against Corruption (ICAC) in accordance with Section 11 of the *ICAC Act 1988*.
- Report criminal offences to the NSW Police Force.

### 3.3 Board Members

Board Member responsibilities in accordance with this Plan and related policy require that they:

- Maintain awareness and compliance with the requirements of the Plan and the related policy.
- Perform their duties to the best of their abilities with honesty, integrity and impartiality.
- Have regard to fraud and corruption related risks when performing their duties, and support processes that report and mitigate risks.
- Prevent, mitigate and report on (suspected, actual or attempted) fraud, corruption, maladministration and waste. This shall be done in accordance with Joint Organisation's Code of Conduct and Public Interest Disclosures and Internal Reporting Policy.
- Cooperate with and provide assistance to investigators or officials investigating suspected or reported fraud or corruption.
- Report all instances of possible fraud or corrupt conduct, in accordance with our Joint Organisation's Code of Conduct and Public Interest Disclosures Internal Reporting Policy.
- Provide support to the Chief Executive Officer to implement adequate strategies to prevent fraud and corruption.
- Implement and promote our Joint Organisation's commitment to fraud and corruption prevention.
- Manage and declare pecuniary and non-pecuniary interests in compliance with ISJO's Code of Conduct.

### 3.4 Management Team

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In addition to the general responsibilities of all staff, Directors and Group Managers have a supervisory role in the implementation of this Plan and promotion of an ethical workplace culture by demonstrably supporting the objectives of this Plan and the related policy, specifically:

- Leading by example through ethical workplace behaviour, decision making and acting with honesty, integrity and impartiality when dealing with others.
- Promoting and disseminating of this Plan and the related policy and the standards of ethical behaviour expected by Joint Organisation.
- Ensure training is provided to employees surrounding fraud and corruption awareness, ISJO's expectations and the reporting requirements in accordance with ISJO's Code of Conduct and Public Interest Disclosures and Internal Reporting Policy.
- Provide ethical advice and support to staff.
- Identify and ensure appropriate internal controls are in place to manage potential fraud and corruption risks. This includes systematic review of risks and controls over time as well as initial identification, and assessment of training needs including refresher training.

### 3.5 Audit, Risk and Improvement Committee (ARIC) – to be introduced in 2022

The ARIC provides independent assistance to our organisation by providing advice on the adequacy of the fraud control framework and the processes and systems in place to capture and effectively manage the identified fraud and corruption risks, internal controls and proposed risk treatment action plans which will be documented and recorded in Joint Organisation's Risk Register.

The responsibilities of the ARIC are set out in the ARIC Charter as resolved by our Joint Organisation Board. These responsibilities include:

- Compliance
- Risk Management
- Fraud Controls
- Financial Management
- Governance
- Implementation of the Community Strategic Plan, Delivery Program and Strategies
- Service Reviews and Performance Measurement
- Performance of Joint Organisation Functions
- Internal Audit
- External Audit

### 3.6 Volunteers and Contractors acting for ISJO

Volunteers and Contractors providing services or otherwise acting on behalf of Joint Organisation are required to:

- Perform their duties to the best of their abilities with honesty, integrity and impartiality.
- Have regard to fraud and corruption related risks when performing their duties, and support processes that report and mitigate risks.

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- Prevent, mitigate and report on (suspected, actual or attempted) fraud, corruption, maladministration and waste. This shall be done in accordance with Joint Organisation's Code of Conduct and Public Interest Disclosures and Internal Reporting Policy.
- Cooperate with and provide assistance to investigators or officials investigating suspected or reported fraud or corruption.

### 3.7 External Parties

ISJO requires that all external parties act ethically and honestly in their business dealings with us and that:

- Actual or perceived conflicts of interest are declared at the point any conflict becomes apparent
- Any persons doing business with ISJO provide accurate and reliable information if and when required, and;
- They take all preventative measures to prevent the unauthorised disclosure of confidential Joint Organisation information.

External parties include Contractors, Consultants, Suppliers, Applicants, other Government Agencies or any other party engaged in business dealings with Joint Organisation.

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## PART TWO: KEY FRAUD AND CORRUPTION RISKS FACING ISJO

The table below provides a summary of the key fraud and corruption risks facing Joint Organisation. This is not an exhaustive list. Details of ISJO's fraud and corruption risks will be included in ISJO's fraud and corruption functional risk register.

Risk category	Description	Risk attributes
<b>Corruption</b>		
Conflicts of interest	A conflict of interest occurs when an employee or agent – someone who is authorised to act on behalf of a principal – has an undisclosed personal or economic interest in a matter which could influence his or her professional role.	<ul style="list-style-type: none"> <li>• Extent and value of supplier relationships / contracts</li> <li>• Extent of recruitment activities / staff turnover</li> <li>• Presence of decentralised procurement and recruitment systems.</li> </ul>
Bribery, illegal gratuities, economic extortion	Bribery is offering, promising, giving, accepting or soliciting an advantage as an inducement for an action which is illegal or unethical.	<ul style="list-style-type: none"> <li>• Number of staff</li> <li>• Number of supplier and Contractor relationships.</li> </ul>
	Illegal gratuities are items of value given to reward a decision after it has been made. They do not necessarily involve intent.	
	Extortion is the obtaining of property from another, with the other party's consent, induced by wrongful use of actual or threatened force or fear.	
<b>Asset misappropriation</b>		
Theft of cash	A scheme in which an employee steals or misuses the employing organisation's resources.	<ul style="list-style-type: none"> <li>• Use of petty cash</li> <li>• Turnover of cash.</li> </ul>
Inventory and all other assets	A scheme in which an employee steals or misuses the employing organisation's resources.	<ul style="list-style-type: none"> <li>• Nature of assets (data, inventory, fixed assets).</li> </ul>

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Fraudulent disbursements	A scheme in which an employee causes their employer to issue a fraudulent payment for fictitious goods or services, or reimbursement of fraudulent expenses.	<ul style="list-style-type: none"> <li>• Volume and value of supplier transactions</li> <li>• Volume and value of expense transactions.</li> </ul>
<b>Financial statement fraud</b>		
Net worth / net income understatements / overstaterments	A scheme in which an employee intentionally causes a misstatement or omission of material information in the organisation's financial reports.	<ul style="list-style-type: none"> <li>• Change in management, high turnover of executive members.</li> <li>• Significant pressure from stakeholders to reduce costs and improve financial results.</li> <li>• Financial position of the organisation.</li> </ul>

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### PART THREE: PREVENTION SYSTEMS

ISJO's main objective is to minimise the occurrence of fraud and corruption within Joint Organisation. This objective will be achieved by:

- Identifying fraud and corruption risks
- Determining strategies to control those risks
- Defining responsibility and timeframes for strategies to be implemented

ISJO's identified fraud and corruption risks, internal controls and proposed risk treatment action plans will be documented and recorded in our Joint Organisation Risk Register.

ISJO recognises that internal audit complements the internal assessment of fraud and corruption related risks and controls. Independent identification and assessment of Joint Organisation's fraud and corruption risks will be arranged through independent auditors to the extent that the Audit, Risk and Improvement Committee (ARIC) deems warranted.

### FRAUD AWARENESS

One of the most common ways in which fraud and corruption is detected is by observation, investigation and reporting by those who work with, or deal directly with, the perpetrator(s).

Joint Organisation will commit to providing all staff with a general awareness of fraud and corruption, and provide guidance on how they are to respond if such behaviour is suspected, detected or attempted.

This will be achieved in a number of ways by:

- Incorporating a brief session on fraud and corruption prevention into induction training for new staff;
- Providing fraud awareness training sessions to Management and staff
- Making the Code of Conduct and the Fraud and Corruption Prevention Policy available to all staff and the general public via Joint Organisation's website
- Disseminating articles of interest on fraud and corruption to staff via staff newsletters, publications and circulars
- Promotion of this strategy and associated documents through Joint Organisation's procurement framework and procurement documentation
- Introduction of a "whistleblower hotline" to allow members of staff and the community to report inappropriate behaviours such as (but not limited to) corrupt conduct, maladministration or alleged fraud. This will provide for public interest disclosures to be reported as well as anonymous reports
- Regular attendance at relevant industry forums and seminars.

Additionally, ISJO routinely interacts with a wide range of stakeholders such as member Council staff, suppliers, contractors and developers, volunteers, applicants, media, community organisations and various other interested parties. There is a need to ensure that these stakeholders are actively aware of ISJO's attitude towards fraud and corruption and that such behaviour will not be tolerated.

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## THIRD PARTY MANAGEMENT SYSTEMS

ISJO ensures that appropriate controls are in place via an assortment of policies to manage our dealings with third parties and conflicts of interest. In doing so we make available a copy of our *Statement of Business Ethics* to contractors and suppliers to ensure understanding of the standards of behaviour expected by Joint Organisation.

Third party management also covers managing staff conflicts of interest in accordance with ISJO's Code of Conduct, Related Parties Disclosure Policy and secondary employment declaration requirements in accordance with Section 353 Local Government Act 1993.

## NOTIFICATION SYSTEMS

ISJO's Code of Conduct compels all employees to report any instances of possible fraud, corruption, maladministration or serious and substantial wastage. Members of the public are actively encouraged to report any such behaviour that is known or suspected. ISJO supports and encourages a supportive culture of reporting and any person who makes a report in accordance with our Public Interest Disclosure and Internal Reporting Policy will be protected under the *Public Interest Disclosures Act 1994*.

Reports of all suspected unethical activity including corruption be made to Joint Organisation's Group Manager Governance. Alternatively, anyone wishing to make a report can direct matters of corruption to the Independent Commission Against Corruption, maladministration to the NSW Ombudsman and serious and substantial wastage to the Office of Local Government.

## DETECTION SYSTEMS

Internal controls are effective at detecting fraudulent and corrupt behaviour with Joint Organisation maintaining appropriate controls such as:

- segregation of duties
- approvals and authorisation
- verification
- reconciliations
- management reviews
- data mining tools
- risk assessments
- physical security
- job rotation
- Independent reviews like internal and external audits and peer reviews.
- Audit, Risk and Improvement Committee

ISJO will not tolerate any reprisal action against staff who uncover and report such behaviour and will ensure appropriate methods are in place for their protection. If someone believes that detrimental action has been or is being taken against them, or someone else who has reported suspected fraud or

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corruption, they should advise a disclosure officer in accordance with the Public Interest Disclosure and Internal Reporting Policy immediately.

## INVESTIGATION SYSTEMS

### *Assessment*

When an allegation of fraud or corruption is made under a Public Interest Disclosure, the Disclosures Coordinator will undertake a preliminary assessment and may recommend that the matter be referred to an external body or that a full investigation be conducted. The complainant will be advised and action taken as appropriate in accordance with ISJO's Public Interest Disclosures and Internal Reporting Policy.

### *Support*

ISJO will deal fairly with all parties in the course of investigating allegations of fraud or corruption, however if fraud or corruption is proven, ISJO will apply the appropriate sanctions or refer the matter to external law enforcement agencies if criminal offending is detected.

ISJO's investigation standards are clearly documented in various policies and procedures including our Code of Conduct, Public Interest Disclosure and Internal Reporting Policy and Workplace Investigations Policy and Procedure.

### *Maintaining Confidentiality*

Every effort will be made to ensure that any allegations of fraudulent or corrupt conduct are handled confidentially. In some situations, confidentiality may not be possible or appropriate and will be managed in accordance with the Public Interest Disclosure and Internal Reporting Policy.

ISJO will accept and consider anonymous reports, however anonymity may limit ISJO's ability to seek further information or adequately assess the report.

### *Vexations, Frivolous or Misleading Allegations*

Any report that is found to be vexatious, frivolous or deliberately misleading may result in disciplinary action against the staff member for making the allegation.

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## Appendix 1 – Examples of Potential Fraudulent and Corrupt Activity

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### *Theft*

The most common types of property stolen include:

- stationery and office supplies
- construction and maintenance equipment and tools
- lap top computers
- mobile phones
- technical equipment
- cash
- fuel
- intellectual property, including documents and data

Theft also includes the unauthorised use of credit cards, petrol cards, Cabcharge cards or vouchers. Gifts, Benefits and Bribes.

Gifts, benefits and bribes are often intended to influence the way the recipient carries out official functions. The intention may be to encourage the recipient to not look too closely at an illegal or unauthorised activity, or to actively participate in a fraudulent or corrupt activity.

Exposure to offers of gifts, benefits or bribes is particularly common for Joint Organisation Officers who:

- approve or can influence decisions
- procure goods or services
- carry out regulatory work
- provide customer or client service
- carry out work with the private sector

### *Misuse of Joint Organisation Resources for inappropriate Private Purposes*

In their publication “Preventing the misuse of Joint Organisation Resources Guideline 2”, the ICAC provides a number of examples of this type of risk:

- a Joint Organisation driver using a Joint Organisation vehicle to help a friend move house
- a Weeds Team member running a landscaping business using Joint Organisation equipment and materials, and falsifying timesheets to cover up his private use
- Joint Organisation employees spending a work day turfing a fellow employee’s back yard

Other forms or misuse include:

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- staff using mobile phones excessively for private purposes without reimbursement of costs
- internet services being used extensively for non-work purposes
- “left-over” materials and low value assets being claimed by Joint Organisation Officers

#### *Regulatory Compliance*

- Compliance Officers (e.g. Weeds Team or RID Squad members accepting bribes and favours to allow illegal and unauthorised activities)

#### *Procurement, Tendering and Contract Management*

Activities associated with procurement, tendering and contract management have traditionally been very susceptible to fraud and corruption. They normally result from bribes, commissions or conflicts of interests. Examples of the type of fraud and corruption risk exposures include:

- order splitting to avoid tendering or obtaining quotes
- collusion with suppliers to provide dummy quotes
- accepting late tenders without justification
- approving fraudulent contract variations

#### *Human Resources*

- creation of fictitious employees on the payroll register
- applicants for positions falsifying career background details
- direct recruitment of friends and relatives to permanent and casual positions

#### *Delegations*

The opportunity for various types of fraud and corruption can be increased by:

- unclear delegations
- delegation for order and payment granted to same person
- lack of supporting documentation

#### *Information Technology*

The main risk areas of computer fraud are:

- unauthorised electronic transfer of funds
- electronic claims processing
- unauthorised alteration of input data
- misappropriation, destruction or suppression of output data
- alteration of computerised data

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- alteration or misuse of software program

#### *Forgery or Falsification of Records*

The falsification of records and processing of a false statement is fraud. Examples include falsification of:

- data on expense claims and receipts
- credit card reimbursement claims
- invoices and timesheets
- job application forms
- leave records
- forgery of a signature on a cheque or document

#### *Unauthorised Sale or Provision of Information*

This risk involves unauthorised sale or provision of confidential information, including client information.

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## Appendix 2 – Reporting of Fraud and Corruption

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A staff member who suspects that fraudulent activity is occurring should observe the following steps:

Note observations:

- do not jump to conclusions
- carefully observe and note the suspected conduct
- document your own actions
- keep any documents as possible evidence and do not alter them, eg. by marking, and ensure they are stored securely.

Report concerns:

- to your line manager or a Disclosure Officer who is available to provide advice on a confidential basis.

Inform only those who need to know:

- to prevent possible destruction of evidence by those involved in the fraud
- as protection against any pressure from those at the centre of the allegations.

Maintain confidentiality:

- to protect the rights of a person suspected of fraudulent activity who may in fact be innocent.

A report of wrongdoing can be made in writing or verbally:

- to your line supervisor or Manager
- to a Disclosure Officer – as listed in the Public Interest Disclosure Policy
- to the CEO.

Additionally, the following external agencies are able to provide advice or take reports of wrongdoing at Joint Organisations:

Independent Commission Against Corruption (ICAC) – about alleged corruption (ICAC)

Telephone: 1800 463 909  
 Address: GPO Box 500, Sydney NSW 2001  
 Email: [icac@icac.nsw.gov.au](mailto:icac@icac.nsw.gov.au)

Office of Local Government – about serious and substantial waste

Telephone: (02) 4428 4100  
 Email: [olg@olg.gov.au](mailto:olg@olg.gov.au)

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NSW Ombudsman – about alleged maladministration

Telephone: (02) 9286 1000  
 Email: [nswombo@ombo.nsw.gov.au](mailto:nswombo@ombo.nsw.gov.au)

Information and Privacy Commission NSW – about alleged information breaches

Telephone: 1800 472 679  
 Email: [ipcinfo@ipc.nsw.gov.au](mailto:ipcinfo@ipc.nsw.gov.au)

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