1. PURPOSE

The purpose of this policy is to promote and provide guidance on the appropriate conduct of all employees, internal and external parties associated with Geelong Cemeteries Trust (GCT), in relation to fraud and corruption, including situations which may be regarded as unethical conduct or behaviour. This policy is designed to protect financial assets, intellectual property, and the integrity, security and reputation of GCT and its employees. This enables GCT to maintain a high level of service to the community, demonstrating GCT's commitment to the detection and investigation of fraud and corruption occurrences.

GCT is required to comply with the Standing Directions 2018 under the *Financial Management Act 1994* (the Standing Directions) issued by the Minister for Finance (currently Assistant Treasurer) under section 8 of the *Financial Management Act 1994*. Under the Standing Directions, GCT is required to take all reasonable steps to minimise and manage the risk of fraud, corruption and other losses, and to establish and implement the policy across the organisation.

2. SCOPE

To whom this policy applies:

- The policy applies to all persons who perform work for or on behalf of GCT, including Board Members, employees, contractors, consultants, contingent labour hire, community advisory members, and others at the workplace. For the purpose of this Policy only, 'employees' refers to each of these persons.
- The workplace includes any place where work is carried out for GCT or any place where employees go while at work.

3. OBJECTIVE

This objectives of this Fraud and Corruption Control Policy are to:

a) uphold the values of GCT, promote ethical and risk aware decision making.
b) provide guidance as to behaviour that constitutes fraud and corruption to assist those working for or on behalf of GCT to recognise and deal appropriately with this conduct.
c) outline the responsibilities of employees, including the behaviour expected in relation to any suspicion or detection of fraud or corrupt conduct; and
d) provide guidance as to the appropriate avenues to report current or past instances of fraud or corrupt conduct.

4. PRINCIPLES

The below principles outline GCT's commitment to the control of fraud and corruption:

- GCT does not tolerant fraud, theft, corruption, or misconduct.
- GCT implements preventative measures to minimise the risk of fraud, theft and corruption that includes risk assessments, audits and fraud awareness training.
- GCT is committed to detecting, investigating, reporting, and prosecuting cases of fraud, theft, corruption, or misconduct.

5. POLICY

5.1 What is Fraud and Corruption

For the purposes of this policy the following definitions shall apply:

Fraud	Dishonest activity involving deception that causes actual or potential financial loss. Examples of fraud includes, but not limited to: • theft of money or property • falsely claiming to hold qualifications • false invoicing for goods or services not delivered, or inflating the value of goods and services • theft of intellectual property or confidential information • falsifying financial statements to obtain an improper or financial benefit • misuse of position to gain financial advantage.
Corruption	Any dishonest activity in which employees act against the interests of their employer and abuse their position to achieve personal gain or advantage for themselves or others. Examples of corruption includes, but not limited to: • payment or receipt of bribes • a severe conflict of interest that is not managed and may influence a decision • nepotism, where a person is appointed to a role because of their existing relationships, rather than merit • manipulation of procurement processes to favour one tenderer over others • gifts or entertainment intended to achieve a specific outcome in breach of GCT's policies.

5.2 Organisational Integrity and Leadership

5.2.1 Creating a culture that actively resists fraud and corruption requires management to set the tone and standard from the outset. This is achieved through well thought-out risk assessments and robust governance practices. With strong cultural leadership and good systems in place, employees will understand their roles and responsibilities, as well as the behaviours valued by GCT. GCT will establish a fraud-resistance culture by:

a) Leading by example, promoting integrity and honesty in our duties, and promoting a positive environment.
b) Promoting good governance through robust policies, procedures, and risk assessments.
c) Establishing values that discourage unethical decision making.
d) Conducting appropriate employment probity screening for successful candidates.
e) Holding leaders accountable for role modelling ethical behaviours and promoting this policy, and related policies.
f) Holding managers and supervisors accountable for their actions and for acting on the inappropriate conduct of the employees.

5.3   Operating Environment

5.3.1   GCT is committed to establishing and maintaining an organisational culture that upholds the highest standards of legal, ethical and moral behaviour in its stewardship of public funds.

5.3.2   GCT requires all individuals acting on its behalf to conduct business honestly, ethically and professionally and does not tolerate fraud and corruption or any form of dishonesty in its transactions. This requires individuals to not only be responsible for their own behaviour but to support others in adopting ethical practices.

5.4   Prevention

5.4.1   GCT is committed to preventing fraud and corruption within the organisation. To this end, GCT will put in place appropriate mechanisms for fraud and corruption risk management, including policies and procedures, risk assessments, internal controls, investigations, reporting, education and independent auditing to reduce the incidence of fraud and corruption and regularly evaluate these for effectiveness.

5.4.2   GCT recognises the risk of fraud and corruption can arise in various contexts and will put in place measures proportionate to the risks it faces in order that employees are aware and understand the relevant policies and procedures for the prevention, detection and elimination of fraud and corruption.

5.4.3   Where possible, to minimise fraud risk and prevent unauthorised transactions, GCT will utilise segregation of duties across all financial, procurement, and operational processes including implementing dual approval processes for significant financial transactions, contract awards, and invoice payments, restricting system access rights to prevent unauthorised changes to financial records, payroll, or vendor details and regularly reviewing access controls and approval workflows to prevent excessive concentration of power in any single role.

5.4.4   To strengthen fraud prevention, all employees and relevant contractors must complete mandatory fraud awareness training every two years. This training will cover identifying fraud and corruption risks, reporting obligations, and ethical decision-making. Refresher courses will ensure ongoing

awareness of emerging threats, regulatory changes, and best practices in fraud control. Training completion will be monitored, and non-compliance may result in disciplinary action.

5.5 Response

5.5.1 Fraud and corruption against GCT may constitute a serious offence under Commonwealth and State law and GCT will fully investigate any allegations of fraud and corruption as soon as the allegation is notified.

5.5.2 All findings following an investigation of fraud or corruption will be actioned in accordance with relevant laws, GCT policy and/or the terms of the applicable Enterprise Agreement or employment contract. Findings may lead to disciplinary action, including termination of employment or termination of a contract of engagement.

5.5.3 Investigation of matters by GCT will follow principles of natural justice. GCT will appoint individual(s) who are impartial and who possess appropriate skill and expertise as part of the investigation process.

5.5.4 All suspected incidents of fraud and corruption will be recorded in order to identify trends and prevent recurrence.

5.6 Reporting Suspect Fraud Corruption or Improper Conduct

5.6.1 All persons to whom this policy applies must report suspected fraud, corruption or improper conduct. The Fraud and Corruption Control Procedure provides direction on the mechanism for reporting and investigating allegations of fraud and corrupt conduct. If a person has a suspicion of fraud or corruption, they must make a report via:
- immediate manager;
- the Fraud and Corruption Control Officer; or
- Speak Up Hotline

5.6.2 GCT will maintain a formal Fraud and Corruption Incident Register, managed and updated by the Fraud and Corruption Control Officer. This register will document all reported incidents, investigations, and remedial actions taken. When applicable, to ensure transparency and accountability, the Audit and Risk Committee will review the register, identifying trends and recommending improvements to fraud and corruption controls. Access to the register will be restricted to authorised personnel to maintain confidentiality and integrity.

5.6.3 Depending on the nature of the matter, GCT may proceed with a misconduct investigation rather than a fraud and corruption investigation. To ensure independence in decision making, it is important to separate any type of investigation from the disciplinary determination. Following an investigation, if it is deemed disciplinary action is an appropriate outcome, GCT will refer the investigative findings to the CEO for an independent assessment. Conversely, a misconduct matter may involve allegations of fraud and corruption.

5.6.4 The reporting system establishes the arrangements for dealing with allegations that are not public interest disclosures. Persons wanting to make a public interest disclosure should refer to the GCT's *Public Interest Disclosures (Whistleblower)- Governance Policy* and may consult with the Public Interest Disclosure Coordinator to make their report direct to IBAC.

5.6.5 The Fraud and Corruption Control Officer is available for individuals to make reports or raise concerns with the assurance of confidentiality. If these conversations raise matters that could form the subject of a public interest disclosure the Fraud and Corruption Control Officer will advise the person that they should make the disclosure to IBAC.

5.6.6 In accordance with the Standing Direction 3.5 2018 under the *Financial Management Act 1994 (Vic)* the Fraud and Corruption Control Officer will ensure all instances of fraud and corruption are recorded on a central register, including details of any remedial actions planned and taken.

5.6.7 Subject at all times to the *Independent Broad-based Anti-corruption Commission Act 2011 (Vic)* and the *Public Interest Disclosures Act 2012 (Vic)*, should the report of suspected fraud or corruption involve a senior officer of GCT, or be significant in terms of value or complexity, the Fraud and Corruption Control Officer will refer the report to the Board Chair via the Chair of the Audit and Risk Committee (ARC) immediately. Otherwise, the Fraud and Corruption Control Officer will report all suspected or actual fraud and corruption incidents to the ARC on a periodic basis.

5.6.8 GCT is committed to protecting individuals who report suspected fraud, corruption, or misconduct. Confidentiality will be strictly maintained throughout the reporting and investigation process. Identities of whistleblowers will only be disclosed where legally required, and any form of retaliation, victimisation, or harassment against whistleblowers is strictly prohibited and subject to disciplinary action. Secure reporting channels are available to ensure concerns can be raised safely and anonymously, if preferred.

5.7 Thresholds

5.7.1 In accordance with the Standing Directions, actual or suspected Fraud and Corruption is considered significant if the amount exceeds $5,000 in money or $50,000 in other property.

5.7.2 Where an GCT is made aware of an actual or suspected significant or systemic Fraud, Corruption or Other Loss, the Accountable Officer must:

  a) notify, as soon as is practicable, the Responsible Minister, Audit & Risk Committee, Board Chair, Portfolio Department and Auditor-General of the incident and remedial action to be taken.

  b) ensure that the persons notified under Direction 3.5.3(a) are kept informed about the incident, including the outcome of investigations; and

  c) ensure that GCT takes appropriate action to mitigate against future Fraud, Corruption and Other Losses.

5.8 Continuous Improvement

5.8.1 Once an investigation has been closed, a review of the relevant systems and procedures will be carried out, documented, and any improvements will be made that are necessary to prevent recurrence of the Fraud or Corruption. A report will be provided to the Audit and Risk Committee detailing any measures put in place as a result of the review and to ensure the measures are monitored for on-going compliance.

5.9 Consequences

5.9.1 This policy represents the formal policy and expected standards of GCT. Appropriate approvals need to be obtained prior to any deviation from the policy. Employees are reminded of their obligations under GCT's Code of Conduct to give full effect to the lawful policies, decision and practices of GCT.

6. ACCOUNTABILITY

Role	Accountability
Board	The Approved Authority to approve a policy document within the Policy Framework.
Audit and Risk Committee (ARC)	Review and assess the Fraud, Corruption Control and Public Interest Disclosures Framework and fraud awareness program at least every two years.
	Receive reports of suspected fraud and review investigation reports as appropriate. When applicable, oversee fraud risk mitigation plans and review fraud trends regularly.
Chief Executive Officer (CEO)	Sets '*tone at the top*' for zero tolerance towards fraud and corruption incidents.
	Has ultimate accountability for fraud and corruption control within GCT and must: (a) ensure policies and procedures are current and complied with. (b) establish appropriate governance structures and monitor their effectiveness. (c) report all instances of matters suspected on reasonable grounds to involve the misuse of public power or position to the Independent Broad-based Anti-Corruption Commission (IBAC) which is mandated by the *Independent Broad-based Anti-Corruption Commission Act 2011* (Vic). This reporting is separate to the reporting of all Public Interest Disclosures. (d) expeditiously report any suspected fraud or corruption event to the Audit and Risk Committee (ARC) and Board Chair, as appropriate; and (e) commission an appropriate person(s) to investigate identified fraud or corruption events and to seek recovery of assets or other resources, if appropriate. (f) ensure all investigations follow IBAC guidelines and principles of natural justice.
Director Corporate	The Designated Officer for developing, reviewing and implementing this

Services / CFO	Policy.
	Duly appointed by the CEO as GCT's **Fraud and Corruption Control Officer**. Undertakes investigations and determines how suspected fraud or corruption is to be handled.
	Duly appointed by the CEO as GCT's **Public Interests Disclosure Coordinator** - receives allegations of fraud and corruption (where the disclosure falls within the *Protected Disclosure Act 2012*).
	Responsible for internal and external mandatory reporting, as required.
	Monitors risk, audit and compliance trends, risk profiles and improvement opportunities under this policy.
Executive Leadership Team	Are responsible for leading, promoting and integrating the ethical tone of GCT and supporting employees to understand and comply with this policy.
	Ensuring Fraud and Corruption Control is embedded into enterprise risk management.
	Reviewing the annual risk assessment and assisting in establishing a Fraud and Corruption Control Framework.
	Monitoring compliance with associated codes of conduct, policies and procedures.
	Receiving reports on actual incidences of fraud and corruption.
Managers	Are accountable for effectively managing fraud control and corruption prevention through identifying fraud/corruption risks and controls as part of the Fraud and Corruption Control Framework.
	Must ensure all employees are aware of their responsibilities, including mandatory compliance training is completed.
Employees	Comply with this policy by refraining from engaging in fraud and corruption and undertaken mandatory compliance training.
	Act in accordance with GCT's Values and Code of Conduct.
	Take practical steps to avoid or manage the risks associated with fraud and corruption in the workplace and report all suspected fraud and corruption.
	Must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure.

7. **DEFINITIONS**

Terms and definitions identified below are specific to this Policy and are critical to its effectiveness:

Term	Definition
Corruption	*Australian Standard: Fraud and Corruption Control AS 8001-2021*: *"Dishonest activity in which a person associated with the organisation (e.g. director, executive, manager, employee, contractor or volunteer) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve some personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interests of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly."* Possible types of corruption, but not limited to this list, offering, giving, receiving or soliciting something of value to influence decision, failure to disclose personal or financial interests, collusion among bidders when tendering, tampering with tender evaluations, diverting public funds, unfairly appointing or promoting individuals based on personal relationships and misrepresenting authority to obtain benefits.
Detrimental action	Action causing injury, loss or damage; intimidation or harassment; or discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade or business, including the taking of disciplinary action.
Fraud	*Australian Standard: Fraud and Corruption Control AS 8001-2021*: *"Dishonest activity causing actual or potential financial loss to any person or organisation including theft of moneys or other property by persons internal and/or external to the organisation and/or where 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 financial benefit."* Possible types of fraud, but not limited to this list, are misuse of company resources such as plant & equipment and office equipment, theft of assets, office stationery, fuel, plants, misappropriation of cash, false documents such as medical certificates, invoices and timesheets etc, cyber fraud, collusion in procurement and manipulation of reporting or performance data.
Independent Board-Based Anti-corruption Commission (IBAC)	Victoria's anti-corruption agency with jurisdiction over the public sector.

Improper conduct	Conduct that is corrupt, a substantial mismanagement of public resources, or conduct involving substantial risk to public health or safety or to the environment. The conduct must be serious enough to constitute, if proved, a criminal offence or reasonable grounds for dismissal.
Maladministration	Maladministration refers to inefficient, dishonest, unethical, or negligent management practices within an organisation leading to improper administration of public resources, financial mismanagement, or breaches of governance principles. It may not always constitute fraud or corruption but can create an environment conducive to fraudulent or corrupt behaviour.
Significant Fraud, Corruption & Other Losses	Fraud, Corruption or Other Loss is considered 'significant' for the purpose of reporting under Direction 3.5.3. The threshold must not exceed $5 000 in money or $50 000 in other property.

8. LEGISLATION AND SUPPORTING DOCUMENTS

Legislation:	*Cemeteries and Crematoria Act 2003* *Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth)* *Audit Act 1994 (Vic)* Australian Standard on Fraud and Corruption Control (AS8001-2021) *Criminal Code Act 1995 No. 12 (Cth)* *Financial Management Act 1994 (Vic)* *Independent Board-Based Anti-corruption Commission (IBAC) Act 2011 (Vic)* *Ombudsman Act 1973 (Vic)* *Public Interest Disclosure Act 2012 (Vic)* *Public Records Act 1973* Standing Directions of the Minister for Finance 2018 Victorian Government Purchasing Board (VGPB) policies Victorian Government Risk Management Framework
Policy:	Code of Conduct – Governance Policy Conflict of Interest – Governance Policy Risk Management – Governance Policy Financial Management – Governance Policy Gifts, Benefits and Hospitality – Governance Policy Leave – Operational Policy Protected Disclosure (Whistleblower) – Governance Policy
Procedure:	Fraud and Corruption Control Procedure Disciplinary Matters – Operational Procedure Risk Management – Operational Procedure Protected Disclosure (Whistleblower) – Operational Procedure
Guidelines:	
Frameworks:	Fraud and Corruption Control Framework
Forms:	

9. VERSION CONTROL

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