

Fraud and Corruption Control Policy

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Fraud and Corruption Control Policy

Purpose and Scope

Ability Works Australia (AWA) aims to maintain an appropriate system of fraud and corruption control that:

- Protects AWA and public resources, including money, information, and property; and
- Protects the integrity and good reputation of AWA and the programs, including Government/Government-funded programs, we deliver.

The Fraud and Corruption Control Policy outlines AWA's principles, expectations, and zero-tolerance stance on fraud and corruption, and outlines the strategies, procedures, roles, and systems used to prevent, detect, investigate, and report fraud and corruption.

This Policy is applicable to all directors, employees, contractors, volunteers, and consultants of Ability Works Australia, as well as participants and employers using the services of AWA.

Fraud and Corruption Control Policy

Overview

AWA has zero tolerance for fraud and/or corruption. Fraud reduces funds available for delivering programs and services and can undermine the integrity of our programs, and the public and Government's confidence in AWA.

As a purpose-driven non-profit organisation and steward of Government funds AWA has a responsibility to ensure that monies are spent for their intended purpose, information is secure, and assets and resources are used appropriately to protect our interests and reputation. AWA actively controls fraud through fraud prevention, detection, investigation, response, monitoring and reporting activities. To manage the risk of opportunistic fraud, we continually review the effectiveness of our internal controls, ensure our business processes are well documented, and employees are trained and have access to updated policies and procedures.

As a government funded service provider, AWA takes all reasonable steps to prevent fraud and/or corruption. AWA is committed to protecting its revenue, expenditure, and property from any attempt, either by members of the public, contractors, customers, or its own employees, to gain by deceit financial or other benefits. AWA recognises that social enterprise environments present unique fraud risks due to the combination of commercial operations, government funding, and participant employment, and therefore requires enhanced governance and financial controls.

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AWA is aware detection of fraudulent activity or inappropriate practices may result in the Department requiring us to refund some or all the payments made by Government and/or immediately terminate its contract without notice. The Government can also criminally prosecute individuals involved in fraud or corruption against the Commonwealth/State.

Definitions

Fraud

Fraud is defined by the Commonwealth Fraud Control Framework as ‘dishonestly obtaining a benefit or causing a loss by deception or other means’ where:

- Dishonesty refers to the intent of the person at the time of the act and whether a normal, reasonable person, would judge that to be dishonest
- A benefit or loss can be real or intangible. The benefit may be for the person perpetrating the fraud or for the benefit of another
- Deception must be deliberate or reckless and be misleading.

Fraud includes any practice that involves deceit or other dishonest means by which a benefit is obtained. These benefits may be obtained by:

- Employees (known as ‘internal’ or ‘workplace’ fraud)
- Customers, subcontractors for services and employers (known as ‘external’ fraud)

Fraud can take many forms, including (but not limited to):

- Theft or obtaining property, financial advantage, or any other benefit by deception.
- Providing false or misleading information to the Commonwealth/ State or intentionally failing to provide information where there is an obligation to do so.
- Creating, using, or possessing forged or falsified documents.
- Causing loss, avoiding, or creating a liability by deception.
- Unlawful use of computer systems, vehicles, telephones and other property or services (including misuse of Government information or intellectual property) unauthorised access and/or disclosure of information accounting fraud (manipulating expenses or salaries, misappropriation of funds and assets).
- Misuse of power or position.
- Timesheet manipulation.
- Misuse of NDIS funds, including charging for services or supports not delivered.
- Social enterprise revenue misreporting.

Fraud can include corrupt conduct where the conduct results in a party obtaining a benefit from or causing a loss to the Commonwealth.

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Corruption

Corruption in the context of Government-funded programs, means conduct of any person that does or could compromise the integrity, accountability or probity of public administration.

Fraud and/or corruption requires intent. When intent cannot be shown, an incident may be non-compliance rather than fraud.

Bribery

AWA defines bribery as an inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage and can take the form of gifts, loans, fees, rewards or other advantages.

Improper Benefit

An Improper Benefit is anything of value that is not legitimately due to a party. “Anything of value” includes gifts and benefits such as kickbacks, cash, meals, services, entertainment, travel benefits, business opportunities, offers of employment (including for family and friends), the award of a contract or access to confidential information.

Roles and Accountabilities

AWA Board

The Board has responsibility for overseeing good governance practices within AWA. In relation to fraud and corruption this includes:

- Directly or through delegated sub-committees, confirm and monitor the implementation and application of fraud controls
- Maintain, model, and foster the highest standards of ethical behaviour that reflect the Code of Conduct
- Support staff and employee’s understanding and compliance with this policy and procedure.

AWA Executive and Managers

The AWA Executive Management team and Senior Managers have responsibility for the effective and economical use of AWA’s resources and for determining appropriate controls in managing fraud and/or corruption.

Senior Managers are responsible for ensuring that the Fraud Control Policy is effectively implemented within their business units. They must:

- Provide leadership, guidance, and support for all employees in preventing fraud and/or corruption by modelling ethical behaviour
- Set/enforce disciplinary standards
- Identify high fraud risk areas, and specific sources of fraud risk
- Participate in fraud risk assessment reviews

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- Implement remedial action to address issues identified by the fraud risk assessment reviews
- Assess the cost/benefit of introducing anti-fraud procedures
- Develop/modify practices to reduce fraud risk, and monitor the continued operation of controls to prevent fraud and/or corruption
- Receive reports of suspected fraud and/or corruption from employees and take appropriate steps to address the concerns reported
- Report suspected fraud and/or corruption promptly, maintain confidentiality and ensure the protection of complainants who report fraudulent activities.

AWA Executive Management will act to prevent victimisation of persons who report suspected fraud and/or corruption as per the AWA Whistleblower Policy. Acts of victimisation by other employees will be taken seriously by AWA and may include disciplinary action.

Chief Operating Officer

The Chief Operating Officer is responsible for:

- Monitoring fraud risk management and keeping the Chief Executive Officer fully apprised of same.
- Supporting the Chief Executive Officer to prepare periodic reporting to the Board (via the Finance and Risk Management Committee) on all matters concerning fraud risk management. This includes reporting on fraud reports and related investigations and providing updates on the status of fraud and/or corruption risk assessments.
- Reviewing the Fraud Control Policy on an annual basis.
- Undertaking preliminary investigations of allegations of fraud and/or corruption and taking appropriate actions in conjunction with the Quality and Compliance Manager to investigate and report on that fraud as appropriate.
- Monitoring all financial transactions and report anything unusual or outside financial authorisations.

Quality and Compliance Manager

The Quality and Compliance Manager is responsible for:

- Completion of regular internal audits to detect and deter any potentially fraudulent activity, focussing on areas of higher risk.
- Undertaking initial investigations where required in relation to instances of improper practice.
- Providing support to the HR Manager in misconduct and disciplinary matters concerning fraud and/or corruption.
- Ensuring reporting of allegations of misconduct are managed in a timely manner.
- Undertaking assessments of all reported allegations of fraud to determine if matters should be considered as either serious or minor misconduct. Ensure appropriate reporting to the Chief Executive Officer and AWA Board as required.

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- Providing advice and support to the AWA Board, its subcommittees, senior management, line managers and employees relating to integrity and ethical governance issues.
- Ensuring fraud awareness/education/prevention programs are delivered to staff.

Directors, Employees, Contractors and Volunteers

All directors, employees, contractors, and volunteers are responsible for preventing fraud by acting with integrity and ethics, complying with controls, policies and procedures, and reporting suspected incidents of fraudulent behaviour to AWA Management or directly to the appropriate Government.

To ensure AWA maintains fraud prevention actively and positively, staff and employees must:

- Embrace an ethical workplace culture.
- Develop an understanding of good work practices, systems, and controls.
- Be aware of best practices for preventing fraud and/or corruption.
- Be aware of the different types of fraud that can occur in the workplace and how to detect them.
- Report suspected incidences of fraudulent conduct in accordance with relevant policies and procedures.

Facilitation Payments, Secret Commissions and Donations and Sponsorship

Facilitation Payments

Facilitation payments are generally small, unofficial payments or commissions, requested by, offered or made to a public or government official that serve as an incentive for that official to complete or expedite a routine action or process. AWA prohibits staff from making or receiving facilitation payments as part of doing business.

Facilitation payments can be in the form of monetary payments, or other gifts or benefits. AWA expects all staff to be mindful when making or receiving payments and to always ask for a receipt which details the payment and an itemisation of each cost incurred to AWA.

Secret Commissions

Secret commissions typically arise where a person or entity offers or gives a commission to an agent or representative of another person which is not disclosed by that agent or representative to their principal. Such a payment is made as an inducement to influence the conduct of the principal's business.

AWA prohibits the giving or receiving of secret commissions.

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Donations and Sponsorship

AWA only accepts charitable donations and sponsorships that comply with AWA's policies and procedures, and only when they are legal and ethical under local laws and practices.

AWA prohibits the use of company funds to make contributions to political parties.

Gifts and Hospitality

The giving and receiving of gifts or hospitality may be common in business, and in most instances is not unlawful. However, the acceptance of gifts or hospitality may create the perception that the recipient's ability to act with integrity, impartiality and transparency is impaired.

All directors, employees and contractors need to exercise extreme care when offering or accepting gifts, benefits or hospitality to maintain the reputation of the company against allegations of misconduct and to ensure that anti-bribery and corruption laws are not breached.

AWA employees must inform their line manager of all gifts and benefits given or received and only accept gifts or benefit if they are of nominal value or do not exceed AUD \$300.

AWA directors and employees must not give or accept:

- Gifts or benefits that could be seen to influence the recipient in carrying out their duties, induce or reward improper performance, regardless of their value
- Monetary gifts or equivalent such as cash, cheques, money orders, traveller's cheques, gift cards, or direct deposits
- Any gift or benefit for any duties performed or not performed by the recipient particularly where acceptance may give rise to an actual, potential or perceived conflict of interest
- Gifts or benefits that are intended to generally ingratiate the giver with the recipient or obtain favourable treatment in the future
- Gifts or benefits to or by anyone involved in any stage of a tendering process from any organisation involved in a bid or tender with AWA
- Gifts, hospitality or entertainment of an inappropriate nature or at an inappropriate venue; and/or
- Offers of sponsored travel and accommodation (including for your spouse or partner) unless specifically approved by the Board and then only for business-related purposes. If there is a valid business purpose to incur travel and accommodation expenses, then AWA will pay for these expenses.

and must not:

- Solicit or request any gift or benefit in connection with their position with AWA; and take reasonable steps to prevent any of your connected persons from soliciting or accepting gifts and benefits from external parties.

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- Give or take gifts and benefits if you are unsure whether it is appropriate to give or accept that gift or benefit; or

If a gift or hospitality is proposed to be given to or received from a public or government official, written approval from the CEO /COO must be sought.

Meals and Entertainment

Meals and entertainment may be given or accepted if the meal or entertainment is to discuss Company related business, is within the bounds of common courtesies associated with general commercial practice and is valued under AUD \$300.

Record Keeping

All AWA's accounts and records must be accurate, and fully reflective of all transactions. Integrity in record keeping requires that any amounts paid for services are accurately described and recorded and can be justified in the context of the services being provided, and the skills and experience of the person or Third Party undertaking the work.

Fraud and Corruption Control Strategies

Fraud and/or corruption control requires the implementation of key control strategies. AWA's strategies are interdependent and subject to a cyclic process of review and enhancement, alongside active management. The strategies are grouped into four key themes:

Prevention

Fraud and/or corruption prevention strategies are the first line of defence and provide the most cost-effective method of controlling fraud and/or corruption.

Key elements of AWA's fraud and/or corruption prevention strategies include:

- Promotion and adherence to the Code of Conduct
- Risk informed decision-making processes
- A comprehensive Fraud Control Policy
- Annual mandatory Fraud awareness training for all management, corporate, and program delivery staff.
- Fraud control clauses in Third Party contracts where relevant (or equivalent protections)
- Pre-employment screening
- Communication about investigation outcomes to demonstrate that allegations and incidences of fraud and/or corruption are treated seriously and appropriately dealt with
- ICT cyber security controls to prevent external penetration into IT systems and to ensure reliable, accurate and up-to-date data
- Executive management commitment to controlling the risk of fraud and/or corruption
- Senior management accountability for controlling fraud and/or corruption within their business unit

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Detection

Includes strategies to discover fraud and/or corruption as soon as possible after it has occurred. AWA strategies include monitoring high risk areas, undertaking internal reviews and audits, and using system controls.

Under paragraph (f) of the Fraud and Corruption Rule, ([Section 10 of the Public Governance, Performance and Accountability Rule 2014 – Commonwealth Government](#)), employees, participants, employers, subcontractors and members of the public must be provided with an appropriate channel to report suspected fraud and corruption confidentially.

To meet this requirement, AWA has a Whistleblower Policy in place and undertakes internal audits to detect potentially fraudulent activity, with appropriate reporting mechanisms. Information about our Whistleblower Policy is available on the AWA Website, Employment Hero, and SharePoint site.

Investigation and Response

Covers the systems and processes that assist an entity to respond appropriately to an alleged fraud and/or corruption when it is detected.

AWA maintains proper investigation processes, ensuring the integrity of evidence and fairness for the accused and makes decisions at critical stages in the management of suspected fraud. This includes the decision to initiate an investigation and the subsequent decisions on the actions resulting from an investigation such as referral of the outcome to the appropriate Government Department.

AWA takes a common-sense approach to non-compliance, misconduct and trivial fraud and/or corruption by having graduated and proportionate responses. If the evidence cannot establish the intention or conduct required for a criminal offence, it may be appropriate to apply administrative or civil sanctions. Any incidence of fraud and/or corruption is reported to the appropriate Government Department as soon as it is known.

Some matters of fraud and/or corruption may be vexatious or so minor as to not warrant investigation and can be appropriately dealt with at the manager level. However, it is important for senior managers to record their response to an incident and reasons for any actions taken. An investigation into a fraud and/or corruption matter which appears to be minor may reveal a larger fraud warranting a criminal investigation.

Monitoring and review

Reporting and evaluation are strategies to provide assurance that responsibilities are being met, as well as promoting accountability by providing information that demonstrates compliance with specific fraud control strategies. AWA's reporting system records allegations of fraud, the subsequent actions and the outcomes of the incidents and investigations. The outcome of all fraud and/or corruption investigations are discussed at AWA's Finance and Risk Management Committee (FARM) and at senior management meetings.

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| Fraud/Corruption Incident reporting Stage | Reported To | Reporting Timeframe |
|--|--|---|
| Incident of suspected fraud and/or corruption identified which only impacts AWA (e.g. Suspected Credit Card Fraud) | CEO and COO | Immediately |
| Incident of suspected fraud and/or corruption identified which may impact stakeholders outside AWA (e.g. fraudulent employment information used to claim a Wage Subsidy from the Government) | CEO and COO | Immediately |
| Incident investigated – initial findings | CEO | Initial findings provided within 10 calendar days of incident detection |
| Report completed | CEO and AWA Board. Government Department (if applicable) | Report completed within 28 business days of incident detection |

Policy Review

The Fraud and Corruption Control Policy is reviewed annually or in accordance with Grant or Contract requirements.

Non-Compliance

Any suspected non compliances with this policy and procedure will be investigated. Non-compliance may result in counselling and/or disciplinary measures, including termination of employment, depending upon the gravity of the breach. If the situation involves a breach of law or other regulation, it may also be referred to the appropriate regulatory body.

Fraud and/or corruption is a criminal offence, punishable by a term of imprisonment.

Relevant Legislation and Regulations

[Commonwealth Fraud Control Framework 2024](#)

[Public Governance, Performance and Accountability Act 2013 \(Cth\)](#)

[Public Governance, Performance and Accountability Rule 2014](#)

[National Disability Insurance Scheme Act 2013](#)

[NDIS Quality and Safeguards Commission Code of Conduct](#)

[Criminal Code Act 1995 \(Cth\)](#)

[Crimes Act 1914 \(Cth\)](#)

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[Privacy Act 1988 \(Cth\)](#)

Related Documents

The following internal documents are to be read in conjunction with this Policy:

- Code of Conduct
- Whistleblower Policy
- Risk Management Policy
- Audit Schedule
- Discipline and Termination Policy

Document Approval

The Policy is approved by the Ability Works Australia Board.

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|---------------|---------------|
| Approver | James Edmonds |
| Title | Board Chair |
| Approval Date | 22/04/2026 |
| Review Cycle | Annual |

Document Version Control

| Version # | Date | Updated By | Change |
|-----------|------------|-------------|--|
| V1 | 15/10/2025 | | Document creation |
| | 1/11/2025 | CEO | Approval |
| V2 | 30/03/2026 | Q&C Manager | Amended title to better represent completeness of policy – Fraud and Corruption. Board approval added. |
| | 22/04/2026 | AWA Board | Approval |