



**SOUTHERN PORTS**

ALBANY BUNBURY ESPERANCE

# **Fraud and Corruption Prevention Control Framework**

## DOCUMENT CONTROL

Version	Description	Reviewed by	Approved by	Revision Date	Issue Date
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## AUDIT

This Framework shall be reviewed / revised

- Where a Risk Assessment / Audit identifies a need to review;
- Legislative changes impacting this Framework;
- Following a significant incident involving this Framework; or
- At least annually.

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## DEFINITIONS

Fraudulent Behaviour	A dishonest activity that causes actual or potential financial loss to any person or organisation
Corrupt Behaviour	Dishonest activity by a person that acts contrary to the interest of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. Corrupt behaviour does not necessarily mean a breach of law.

This Fraud and Corruption Control Framework [Framework] has been developed to build strong controls which work to prevent instances of internal or external fraudulent or corrupt behaviour and to ensure that where fraud or corruption does occur, that it is detected quickly, investigated thoroughly and that appropriate action is taken in each case.

This document identifies SPA' processes and procedures for managing fraud and corruption prevention and detection, as well as the framework for reporting and investigating instances of suspected fraudulent or corrupt behaviour.

SPA has zero tolerance for behaviour that is found to be fraudulent or corrupt.

## 1 SCOPE

This Framework applies to all SPA Directors, Staff and Contractors.

In keeping with best practice this Framework is aligned to AS 8001:2021 where practicable.

## 2 FOUNDATIONS FOR FRAUD AND CORRUPTION CONTROL

Critical to the success of the prevention and management of fraudulent or corrupt behaviour, is the development and implementation of strong processes for prevention and detection, as well as professional investigation reports into reported suspected instances.

Preserving the confidentiality of all parties concerned, where applicable, and the filing of all relevant information within the records management system is an important component of the controls process, and in encouraging the reporting of suspected fraudulent or corrupt behaviour.

### 2.1 Roles and Responsibility

The Board of SPA is accountable to ensure stringent processes and practices are imbedded in the organisation to prevent, detect and where relevant report and manage actual incidents of fraudulent or corrupt behaviour.

The Executive Leadership Team [ELT] are to be aware of where the risks for fraudulent or corrupt behaviour exists or potentially exist, and understand the role of prevention and detection.

SPA will ensure professional and suitably qualified members of Staff oversee the information security management system and the fraud and corruption controls which are imbedded in the organisation.

### 2.2 Awareness Raising of Fraud and Corruption Risk

Mandatory awareness training is to be undertaken by every new Director, Staff member and Contractor joining SPA. Refresher training will be required every 18 months to two years thereafter.

Training incorporates:

- SPA definition of fraudulent or corrupt behaviour.
- The clear message of SPA zero tolerance for fraudulent or corrupt behaviour.
- Identifying what that behaviour looks like, the signs and red flags of potential fraudulent or corrupt behaviour.
- SPA expectation that all suspected incidents of fraudulent or corrupt behaviour are reported.

- How to report any suspected incidents to the appropriate Staff members in SPA.
- Information on fraud and corruption within the global ports industry
- A summary of the types and areas where fraudulent or corrupt behaviour has occurred in SPA in the past
- Participants are informed of the Framework, the Integrity Team role and provided with a refresher on SPA Code of Conduct and Ethics.

## 2.3 Business Unit Accountability for Fraud and Corruption Control

SPA' Integrity Team are accountable to the ELT for the management and directing the implementation of fraud and corruption controls.

The Integrity Team membership consists of the CEO and CEO approved Staff from varying departments and levels within the organisation.

SPA will seek advice and review from highly qualified consultants in the area of fraud and corruption prevention and provide reports from those consultants to the Audit Finance and Risk Committee [AFRC] in the first instance.

## 2.4 Fraud and Corruption Risk Management

The ELT together with Senior Management identifies areas of potential fraud or corruption which are assessed and managed in accordance with SPA' Risk Management Framework and Risk Management Appetite Statement, documents which are aligned to best practice and AS ISO 31000.

A number of systems and functions across SPA have been identified where opportunities for fraudulent or corrupt behaviour presents potential risks. These risks have been assessed and controls put in place. Regular review of these risks provide opportunity to reduce further the likelihood of these risks occurring

## 2.5 External Environmental Scan

An external environmental scan is undertaken to determine what drivers of fraudulent or corrupt behaviour may affect the organisation.

Regular risk reviews consider all aspects of the political, social and economic environment, inclusive of the technological and legal environment, all monitored through various mediums.

## 2.6 Fraud and Corruption Control System

SPA operates from four locations as a Government Trading Enterprise [GTE] in the logistics sector, namely ports. The Board as the governing body of SPA with the oversight of the AFRC, are charged with ensuring the Governments assets are protected from fraudulent or corrupt behaviour, from both internal and external sources.

SPA' Code of Conduct and Ethics, Disciplinary Procedure, and relevant operational procedures in the areas of finance and procurement, inform and guide the control system for the prevention and detection of potential fraudulent or corrupt behaviour. Third party review of this Framework, for example through internal auditing, will continue to improve the control system for SPA.

Continuous training and awareness related to potential fraudulent or corrupt behaviour is monitored and promoted by the ELT. Integrity awareness is also promoted and openly discussed by the CEO during staff workshops, aligning SPA's values and behavioural expectations.

## 2.7 Internal Audit Function

SPA acknowledges that fraudulent or corrupt behaviour may present a financial and or reputational risk to the organisation, and that the AFRC considers the organisations fraud exposures with the objective of providing assurance as to the effectiveness of the controls for mitigating, detecting and reporting fraud events.

Regular internal audits, utilising modern technology and data analytics identify potential areas of risk in the prevention and early detection of potential fraudulent or corrupt behaviour. The AFRC engage third parties suitably qualified to undertake internal audits, and guide the internal auditors on the scheduling of the internal audit program each financial year.

## 2.8 External Audit Function

The AFRC will liaise and plan with the Office of the Auditor General [OAG], the audit procedures that are aimed at detecting material misstatements in SPA financial statements due to fraud. The AFRC will inform the OAG of SPA' viewpoint on fraud and corruption detection practices and advise the OAG of any areas of particular interest for a comprehensive examination of fraud and corruption issues.

## 2.9 Cyber Security Program

SPA Chief Commercial Officer is responsible for overseeing the organisations cyber security program and ensuring compliance with cyber-security regulations and legislation. The IT Manager together with cybersecurity specialist Staff are responsible for ensuring alignment of cyber security with business objectives within the organisation. Communication with stakeholders is undertaken to determine the appropriate controls when planning new business projects, and to advise on the strategic direction of cyber security within SPA.

SPA is highly alert to potential cyber security breaches in an ever changing cyber-threat landscape, and as a GTE, will comply with the [Australian Government Australia Signals Directorate \[ACSC\] Essential Eight](#) requirements.

The organisation recognises that one of the most effective mitigation strategy against cyber-attack is Application Control. Application control is designed to protect against malicious code known as malware executing on systems.

SPA will utilise resources available from ACSC, including referencing the [Information Security Manual](#) which outlines the cyber security principles and provides comprehensive guidelines including the accountable and responsible roles in the organisation; procurement and outsourcing; physical and personal security; ICT equipment, and monitoring in the cyber security world.

## 2.10 Record Keeping and Confidentiality of Information

Business records created and maintained in an effective record keeping system ensures the organisation has records it needs to prevent, detect and respond to fraud or corruption events or exposures.

SPA' Recordkeeping Plan [RKP] dictates the mandated legislative requirements for all Staff to maintain accurate and complete records of all business transactions. The RKP is approved by the State Records Office and is reviewed every five years for relativity and effectiveness.

The RKP notes the process for identifying and protecting confidential information and personal data. SPA has determined the access rights of specific users and permissions to explicit documents and systems. Audit logs are reviewed for access and activity in critical systems, meta data is captured to ensure verifying the authenticity, reliability and integrity of SPA records.

## **3 PREVENTING FRAUD OR CORRUPTION**

### **3.1 Integrity Framework**

The Public Sector Commissions Integrity Framework provides SPA the tools to ensure the organisation's integrity environment is established, maintained and actively promoted throughout the organisation.

All SPA Directors, Staff and Contractors are bound by SPA' [Code of Conduct and Ethics](#) [Code], which sets out the rules by which SPA expect all to behave. The Code states:

“As a team we are all accountable to behave respectfully, professionally and with Integrity. Our Code of conduct and ethics is aligned to our mission and values, and informs everyone of SPA' expectations and standards for interacting with our teammates, customers, suppliers and the general public.

It is important that we always apply our Code of conduct and ethics, ask questions if clarification is needed and speak up if we believe there may have been a breach.”

Responsibility for integrity initiatives has been allocated to the Integrity Team, led by the Company Secretary. The Company Secretary has a direct reporting line to the Chair, the AFRC Chair and the CEO. The Integrity Team reviews and manages declarations of conflicts of interest submitted by Staff and Directors, provides guidance on ethical decision making, and is a contact point for the alerting of any potential corrupt or fraudulent behaviour.

SPA periodically holds workshops with Staff to raise awareness on the Code, ethical behaviours, the reporting of undesired behaviours, the application of delegations and approvals and other integrity matters on an as needs basis. Awareness and refresher training materials are provided to Staff via the Learning Portal website on SPA' intranet.

Internal audits will consider the functional and operational areas for integrity matters when developing SPA' annual internal audit plan.

### **3.2 Managing Conflicts of Interest**

A conflict of interest is not a problem, however an unmanaged conflict of interest is an issue to SPA. An undeclared conflict of interest by a Staff member or Director may lead to a fraud or corruption event

SPA' [Declaring a Conflict of Interest Procedure](#) sets out the mandatory declaring of conflicts of interest and provides the reader with instructions on identifying, reporting and managing any conflict that may arise from time to time.

A record is maintained for all declarations made on the [Mandatory Annual Disclosure of Conflicts of Interest form](#), together with the management of any declared conflict.

All new Staff and Directors must complete the Mandatory Annual Disclosure of Conflicts of Interest form at commencement of employment and forms are to be confirmed as unchanged or updated on an annual basis. A register of all disclosures is maintained by the Integrity Team.

Data analysis undertaken through the internal audit process will monitor and may potentially identify, any failure to declare a conflict of interest.



### 3.3 Gifts Benefits and Hospitality Risks

SPA has circulated to all Staff the [Gift, Benefit and Hospitality Procedure](#), that provides direction to SPA Staff on the provision and the acceptance of all gifts, benefits and hospitality so that conflicts of interest are appropriately managed.

A register of all gifts, benefits or hospitality received is recorded and maintained. The CEO reviews the register every six months.

### 3.4 Internal Controls and The Internal Control Environment

Internal controls have been developed within SPA based on a risk assessment process, with the purpose to mitigate the risk of a fraudulent or corrupt event from occurring. Relevant Staff are trained in the control processes, the reasons for the controls and in identifying red flags of potential unwanted behaviours.

Internal controls are to be reviewed annually to ensure relevance and updated as soon as a change is made to current processes. A new process must include controls, where relevant, to reduce the likelihood of fraudulent or corrupt activity. The current version of control procedures is maintained in the business Recordkeeping system with a copy accessible on the intranet.

The internal audit function will annually assess the effectiveness of internal controls in place within SPA' operations.

### 3.5 Workforce Screening

In order to prevent corrupt or fraudulent events, SPA will ensure a higher level of assurance as to the integrity, identity and credentials of personnel employed. Screening is undertaken prior to appointment.

### 3.6 Screening and Ongoing Management of Business Associates

SPA has a procedure to vet businesses which are engaged within the organisation. The EFTsure system verifies the details of the external entity, including ABN and bank account details, details of Directors, and separately Illion checks for credit ratings.

SPA has implemented Felix, a vendor self-service portal utilised for vendor registration, prequalification, and onboarding. Throughout the vendor life cycle, suppliers maintain compliance documentation, insurances, and industry certifications to satisfy minimum criteria required to transact with SPA.

Both Felix and EFTsure are used concurrently to manage and maintain the integrity of the supply base.

Contracts executed between SPA and the external entity contain appropriate clauses to protect against fraudulent or corrupt behaviour, confidentiality and information sharing.

### 3.7 Physical Security and Asset Management

SPA is committed to providing a secure work environment for all people by establishing and maintaining physical and digital security infrastructure and systems across SPA.

SPA is committed to:

- identifying and managing physical and digital security risks to minimise business disruptions and prevent incidents.
- ensuring efficient trade facilitation and sustainable development of its port jurisdictions and areas of influence through the consideration of security matters in decision making process.
- maintaining the effectiveness of physical and digital security infrastructure and access control access to sites, information and systems to prevent unauthorised entry or use.

- complying with all applicable legislation containing security obligations.
- preparing and periodically testing contingency measures for possible security threats both physical and digital.
- assisting all stakeholders in the prevention of terrorism, criminal activities and biosecurity threats in the physical and digital environments.
- providing resources, training and support to meet security objectives.
- setting and reviewing security targets for continual improvement.
- engaging with employees, contractors, port users, the community, government, and other stakeholders on security matters such as research, potential innovations, awareness programs and efficiencies to actively reduce risk.

## 4 DETECTING FRAUD AND CORRUPTION

### 4.1 General

SPA has implemented several proactive detection initiatives, based on the risk of the potential for a fraud or corruption event.

### 4.2 Post Transactional Review

SPA' Finance Manual contains the financial controls compliance monitoring process, inclusive of examination of purchase orders, invoicing, creditor maintenance, and credit notes. These reviews are conducted by Staff not involved in the preparation or authorisation of the transactions. Adhoc reviews of transactions across the organisation are conducted periodically by Senior Management to ensure controls have not weakened or are threatened.

Annual internal and external audits are undertaken on financial transactions.

### 4.3 Analysis of Management Accounting Reports

Management accounting reports are provided monthly to the ELT and Board for scrutiny. The reports are analysed for unusual movements through the comparison of actual versus budget within the individual cost centres. Management reports contain an explanation of anomalies and Directors have the opportunity to query the monthly reports and statements directly with the Chief Commercial Officer.

### 4.4 Identification of Early Warning Signs

Staff are initially trained in identifying the signs of potential fraud or corruption [red flags] as part of a new employee's induction process, and receive ongoing refresher training to keep abreast of new techniques for recognising such events.

Any identified red flags are reported to either the senior Line Manager or the Integrity Team directly, to act upon the information.

### 4.5 Data Analytics

Data analytics techniques are used as a tool to expose fraudulent or corrupt activity.

SPA through the internal audit process, uses the benefits of data analytics techniques to identify potentially fraudulent activity. All unusual activity is reported to the AFRC with Management's clarification, for the AFRC to consider.

### 4.6 Reporting of Suspected Fraudulent or Corrupt Behaviour

If Staff suspect fraud after reading the Code, the matter must be report immediately. The Code will give guidance on how to report and to whom to report. This may be to

their Manager, Supervisor, any ELT member, Chair of AFRC, SPA Integrity Team or the Public Interest Disclosure Officer [[PID@southernports.com.au](mailto:PID@southernports.com.au)].

The [Public Interest Disclosure \[PID\] Procedure](#) is the formal process for reporting activities which are of concern, however the PID Officer will be able to provide advice on the matter in the first instance prior to any formal reporting process, if relevant.

The procedure and forms for reporting, which can be submitted anonymously, are available on SPA' intranet and website.

The CEO, as Principal Officer, Board Chair and Chair of AFRC are informed of all alleged fraudulent or corrupt behaviour. If the matter relates to the CEO, the Chair of the Board and Chair of AFRC are informed.

## 4.7 Whistle Blower Management System

SPA supports and protects those who report in good faith. Any victimisation as a result of reporting is not tolerated and should be reported to Management.

The Public Interest Disclosure Procedure, together with and SPA' Code notes the process to protect those who do report suspicious activity.

## 4.8 Leveraging Relationships with Business Associates and Other External Parties

SPA engages contractors for various works and included in the engagement contracts are clauses to state the expected behaviours for ethical and transparent behaviour.

## 4.9 External Complaint Management

SPA recognises that complaints can also identify corrupt or fraudulent behaviour. Each SPA location regularly monitors the enquiries emails and complaint notifications for potential reportable events. Any suspicious behaviours are reported through any of the reporting mechanisms, including SPA's PID Procedure or Grievance Procedure.

## 4.10 Exit Interviews

Staff leaving the business may identify potential fraud or corrupt events or may bring to Managements attention areas where controls are not best practice.

The Human Resources Team completes an exit interview with all SPA Staff leaving the organisation. Any concerns raised by Staff are notified to the relevant management level for actioning and further investigation, if required.

# 5 RESPONDING TO FRAUD AND CORRUPTION EVENTS

## 5.1 General

The Senior PID Officer manages all fraud allegations and oversees the investigation process, with the support of specialist third parties. The Senior PID Officer when needed will consult with SPA HR or Legal teams.

The Senior PID Officer will assess the information provided regarding the potential alleged fraudulent or corrupt event and if reasonably substantiated will refer the matter to either the Public Sector Commission, Crime Corruption Commission or Police dependant on the circumstances.

Any allegation involving criminal offences against SPA by Staff or external parties, needs to be referred to the WA Police.

In the event the WA Police does not lay criminal charges, an internal investigation will be commenced if the allegation raises a reasonable suspicion of employee misconduct which, if proven, would be likely to result in formal disciplinary action.

## 5.2 Immediate Action on Discovery of Fraud or Corruption Event

SPA will take the following immediate steps for all identified suspected fraudulent or corrupt behaviour.

- Identify as quickly as possible all internal and external parties involved
- Identify if any funds have been removed from SPA banking accounts and freeze bank accounts to stop unauthorised pending transactions.
- Seek legal assistance to freeze bank accounts into which unauthorised SPA funds have been transferred
- Quarantine, capture and collate all-digital, documentary and physical evidence.
- Assess the risk to SPA and if required, commence recovery procedures.
- Deactivate physical and system access of identified parties to SPA systems, inclusive of digital records to prevent deletions or destruction of records, including backups.
- Suspension of identified internal and external parties suspected of involvement in the event.

Records of all action taken will be maintained in secure location within the Recordkeeping System.

## 5.3 Investigation of Detected Fraud or Corruption Event

The investigation of suspected fraud or corruption will be undertaken by SPA in the first instance in line with SPA's Grievance Procedure. The CEO reserves the right to outsource the investigation to third parties where appropriate in line with the SPA PID Procedure.

Matters referred to the Public Sector Commission generally are referred back to SPA to investigate.

The Crime Corruption Commission may choose to investigate the matter itself, refer it back to the SPA, or work with the SPA to investigate the matter.

SPA led investigations are done by an independent investigator, with expertise relevant to the area impacted by the suspected events.

## 5.4 Disciplinary Procedures

The results of an investigation will determine the severity of the proven event and SPA' [Disciplinary Procedure](#) is the guiding document for any disciplinary action to be taken.

## 5.5 Crisis Management Following Discovery of Fraud or Corruption Event

SPA [Crisis and Emergency Management Plan](#) provides a framework for responding to any crisis event.

The Incident Controller for any proven fraud or corruption event is the CEO, or alternatively if the CEO is implicated in the event, the Board Chair. The Incident Controller determines the members of the Crisis Management Team.

## 5.6 Internal Reporting and Escalation

All suspected fraud and corruption events that occur with or without the knowledge of Senior Management are to be reported. The Integrity Team will periodically encourage Staff to identify any events which the Staff member feels is not in keeping with SPA' Code.

All reported matters are discretely investigated further to determine if there is any validity to the information provided.

An Events Register records all reported suspected or real events, and confirms that all events are appropriately investigated and the outcomes are based on the results of the investigation. The Events Register will record the remedial action taken to rectify any internal control weakness identified as a result of the investigation and the steps taken to recover any stolen property.

The Senior PID Officer and Senior HR Manager maintains the Events Register, which includes:

- Date and time of report
- Date and time that the event was detected
- How the event came to the attention of Management
- The nature of the event
- Value of loss [if any] to SPA
- The action taken following discover of the event.

The Events Register will be analysed for financial and non-financial suspected fraud; substantiated fraud; estimated value of fraud event; and recovered fraud losses.

## 5.7 External Reporting

SPA as a GTE recognises the legal requirements to report any suspected fraud or corruption event and will cooperate with external agencies to investigate the matter thoroughly.

Reporting to external agencies such as the Public Sector Commission, Corruption and Crime Commission and WA Police is further considered within SPA' PID Procedure and Code.

A report providing a summary of the allegations, a list of the real and potential suspects; details of actual and potential witnesses; a copy of all current evidence and transcripts of any interviews will be provided to the external agency.

## 5.8 Recovery of Stolen Funds Property

Management will determine if the recovery of stolen property is appropriate, taking into consideration the costs associated with recovery, for example legal costs.

## 5.9 Responding to Fraud and Corruption Events Involving Business Associates

When evidence of corrupt or fraudulent activity by a contractor or subcontractor to SPA is provided the matter will be reported to the relevant agency, for example, WA Police, Crime Corruption Commission.

SPA' legal team will be informed to commence the potential termination of the contract and the Integrity Team will initiate other measures to remove the opportunity for any further fraud or corruption to occur.

## 5.10 Insuring Against Fraud Events

As a GTE, SPA' insurance coverage is through the Insurance Commission of Western Australia. SPA has mitigated potential financial losses from fraudulent activity as limited in the general insurance policy. The insurance is reviewed and renewed annually.

### 5.11 Assessing Internal Controls, Systems and Processes Post Detection of Fraud or Corruption Event

The Integrity Team will lead the review of the internal control environment post any fraud or corruption event. Consideration will be given to the adequacy of the internal controls and the need for further improvements. The Integrity Team may make recommendations to improve controls to the relevant risk owners.

The AFRC will be informed of the outcomes of all fraud or corruption events and oversee the remedial actions to ensure effectiveness.

### 5.12 Third Parties

Consideration is given to SPA stakeholders in the event of suspected or proven fraud or corruption. Disruption may occur to the provision of services or the day to day interaction with external businesses.

SPA will inform impacted third parties, to the limit of any legal limitations in the event of fraudulent or corrupt behaviour.

### 5.13 Disruption of Fraud and Corruption

The use of increased audit activity and internal scrutiny of transactions, together with reviewed and improved internal controls will aid in the disruption to fraudulent or corrupt behaviours.

Continuous training of Staff to be able to identify the red flags for corrupt or fraudulent activities and behaviour, will help to limit the number of attempted unwanted behaviours.

## 6 RELATED LEGISLATION AND DOCUMENTS

The applying legislation and documents include, but are not limited to the following:

- AS 8001:2021 Fraud and corruption control
- Fraud Risk Management – Better Practice Guide – Western Australian Auditor General's Report 20:2021-22 22 June 2022