

Gladstone Area Water Board

Fraud and Corrupt Conduct Framework

Guidance for employees and third parties

Gladstone Area Water Board (GAWB) maintains a Fraud and Corruption Control Framework consistent with the Australian Standard for Fraud and Corruption Control (AS 8001-2008). Key documents to this Framework are available publicly on the [Publications](#) page of the GAWB website.

GAWB's Fraud and Corruption Control Policy defines fraud as:

- “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 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 personal financial benefit.”

GAWB's Fraud and Corruption Control Policy defines corruption as:

- “dishonest activity in which a director, executive, manager, employee or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.”

Public Interest Disclosures

GAWB is committed to establishing an organisational culture where all persons, including employees, feel confident and comfortable with making a disclosure of wrongdoing. Internal procedures are available to provide a framework that facilitates and manages disclosures made under the *Public Interest Disclosure Act 2010* (Qld). GAWB is committed to ensuring the protection of persons making, and involved in, disclosures.

GAWB's Zero Tolerance Stance

GAWB has a zero-tolerance stance on fraud, and its commitment to an ethos of ethical and transparent standard of conduct, which is demonstrated through the implementation of the Whistle-Blower Hotline and the ongoing monitoring of the Fraud and Corruption Control Framework.

Support and Protection for Disclosers

A person who makes a Public Interest Disclosure (PID) receives protection for disclosing information in the public interest. Consequently, GAWB is committed to treating disclosures appropriately, and aims to protect Disclosers from reprisal action for making a PID.

Fraud Red Flags

A red flag is a set of circumstances that are unusual in nature or vary from the normal activity. It is a signal that something is out of the ordinary and may need to be investigated further. Remember that red flags do not indicate guilt but merely provide possible warning signs of fraud. These include:

- Questionable procurement practices
- Unusually close relationships with suppliers
- Undeclared gifts or benefits from suppliers
- Employees overly protective of routine information
- Signs of unexplained wealth or spending
- Inaccurate timesheet records
- Unusual corporate card expenses
- Inadequate management response to non-compliant behaviour
- Opportunities for collusion

- Ability to override controls
- Ineffective / inadequate supervision
- Unusual access / authority

What are your obligations?

Employees

If you are a GAWB employee and believe you are noticing any changes in behaviour or potential red flags, you have an obligation to report your suspicions. It is suggested that you speak to your manager, a member of the Executive Leadership Team or a member of the Risk and Compliance Team, who will treat your concerns with the strictest confidence. If this is not possible, you can make a confidential report to an impartial party via the Whistle-Blower Hotline.

Members of the public

If you are a member of the public and you notice any potential red flags, you can make a confidential report to an impartial party via the Whistle-Blower Hotline.

The Whistle-Blower Hotline

The Whistle-Blower Hotline is confidential and is monitored by an external provider, allowing personnel and the public the ability to seek assistance with ethical dilemmas and report suspected fraud or corrupt conduct confidentially to an impartial party.

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