ACT Government

City and Environment

CED Fraud and Corruption Plan

Policy statement

The City and Environment Directorate (CED) is committed to fostering a culture of integrity, accountability, and transparency. All employees and contractors are expected to demonstrate behaviours that actively prevent fraud and corruption, including acting honestly, reporting suspected wrongdoing, and safeguarding public resources. The Senior Executive Responsible for Business Integrity Risk (SERBIR), supported by the CED Executive Leadership Group, provides oversight of fraud prevention and ethical conduct. All allegations of fraud and corruption will be managed confidentially and in accordance with ACT legislation.

Purpose and Scope

This Plan ensures compliance with the *Public Sector Management Act 1994*, *Public Interest Disclosure Act 2012, Integrity Commission Act 2018*, and *ACTPS Integrity Policy*.

The objectives of the Plan are to:

- prevent, detect and respond to fraud and corruption
- promote an integrity-first culture
- meet mandatory reporting obligations.

Application

This Plan applies to all CED staff, contractors and statutory office holders.

Review of the plan

The Plan will be regularly reviewed and updated at a minimum of every two years, as required under the ACTPS Integrity Governance Policy.

Review of the Plan may also occur when:

- there is a substantial change to the CED operating environment including to functions systems and supporting arrangements;
- following significant case/s of actual or suspected fraud or corruption within/or impacting the directorate; or
- as requested by the Director-General or SEBRIR.

Fraud prevention framework

The CED fraud prevention framework and approach is built on four pillars.

1. **Culture** – Promote ethical behaviour and leadership accountability.
2. **Prevention** – Implement robust internal controls and governance.
3. **Detection** – Maintain appropriate assurance programs and reporting mechanisms.
4. **Monitoring and learning** – Review incidents and improve fraud risk controls.

These themes are at the core of the fraud and corruption risk assessment process.

Building an ethical culture

An ethical culture is the foundation of fraud and corruption prevention. CED is committed to creating an environment where integrity is embedded in every decision and action. This means setting clear expectations for ethical behaviour, promoting transparency and ensuring accountability at all levels. Leadership plays a critical role in modelling these values and reinforcing that ethical conduct is non-negotiable.

We recognise that culture is shaped by consistent actions, not just words. Through open communication, robust governance, and continuous education, we will empower staff to speak up, challenge inappropriate behaviour, and make decisions that uphold public trust. Our goal is to ensure that integrity is not just a policy, it is a lived value that defines how we operate every day.

CED fraud and corruption risk assessment

The CED fraud and corruption risk assessment will be formally reviewed and updated biannually or as necessary following significant changes to operating environment.

All risk assessments are conducted in accordance with the ACTPS Integrity Policy, AS/NZS ISO 31000 Risk Management Standard, the AS 8001:2008 Fraud and Corruption Control Standard, and the CED Risk Management Framework.

CED fraud risk summary

The CED fraud and corruption risk register was developed to support the effective design of the Plan. CED is committed to monitoring fraud risk controls with respect to the following fraud risk types.

Key fraud risk categories	
Procurement integrity	Risk of collusion or manipulation in tendering
Contract management	Risk of fraudulent amendments or service failures
Financial transactions	Misappropriation or diversion of public funds
Payroll and recruitment	Manipulation of records or biased hiring
Information security	Unauthorised access or misuse of sensitive data
Licensing and regulatory	Fraudulent applications, approvals or fast-tracking applications
Planning and development	Improper influence in decision-making
Physical asset misuse	Theft or unethical disposal and use of assets

fraud risk categories	Organisational treatment strategies
Procurement integrity	Strengthening probity controls in procurement and planning
Contract management	Consolidate governance frameworks for contract oversight
Financial transactions	Maintain integrity awareness campaigns and mandatory training
Payroll and recruitment	Implementation of KRONOS in operational areas
Information security	Enhance ICT security and access controls
Licensing and regulatory	Strengthened probity controls in licensing systems

Planning and development	Governance and process improvements in planning and development
Physical asset misuse	Maintain integrity awareness campaigns and mandatory training
Decision-making	Implement a positive obligation for conflict-of-interest disclosures during decision making processes

Fraud risk governance

Effective governance ensures that fraud and corruption risks are managed proactively and transparently. CED will adopt the following governance principles.

Ownership
The Senior Executive Responsible for Business Integrity Risk (SERBIR) has primary accountability for fraud and corruption risk governance. The SERBIR will oversee the implementation of this Plan, coordinate treatment strategies and report quarterly to the Audit Committee and Executive Leadership Group as required. Organisational Fraud Risk Owners will address systemic control gaps, while Operational Risk Owners will manage risks within their divisions.

Integration
Fraud and corruption risk management will be embedded within the CED Risk Management Framework and aligned with ACTPS Integrity Policy. This integration ensures that fraud risk is considered alongside operational, financial and strategic risks, and that treatment actions are tracked through existing governance processes.

Monitoring and assurance
Monitoring will occur through a structured program of assurance activities. The fraud and corruption risk register will be reviewed every six months to confirm the relevance of risks and the effectiveness of controls. Internal Audit will conduct targeted reviews of high-risk areas such as procurement, payroll and contract management. Compliance checks will verify training completion and adherence to reporting protocols. Findings from audits and compliance reviews will be reported to the Audit Committee, and corrective actions will be tracked until completion. External assurance will be provided by the ACT Audit Office through its annual financial and ICT control audits.

Escalation
Any serious or systemic fraud or corruption risk identified during monitoring or assurance activities will be escalated immediately to the ACT Integrity Commission in accordance with mandatory reporting obligations. SERBIR will ensure timely notification and maintain records of all escalated matters.

Continuous improvement
Lessons learned from investigations, audits and risk reviews will inform updates to this Plan, training programs and governance processes. Emerging risks will be incorporated into future assessments, ensuring that CED's fraud and corruption controls remain robust and responsive.

Staff awareness and training

CED will maintain a structured program to ensure all staff understand their obligations and the risks of unethical conduct. New employees must complete mandatory fraud and ethics training within three months, and all staff will undertake refresher training at least every two years. Training will be tailored to operational contexts and delivered through e-learning, face-to-face sessions for high-risk areas and practical case studies. Compliance will be monitored and reported to the SERBIR and Audit Committee.

To complement formal training, CED will run an ongoing integrity awareness campaign featuring regular communications, leadership messages, and interactive activities. Resources such as fact sheets and reporting guides will be available on the CED intranet. This approach embeds awareness into daily practice, creating a workforce that is informed, vigilant, and confident in acting ethically.

The campaign will engage with operational areas through targeted messaging and development of collateral with a key focus on integrity culture, appropriate use of assets and leave and attendance obligations.

Roles and responsibilities

Role	Responsibility
Director-General	Overall responsibility for fraud and corruption control, compliance with legislation, and ensuring governance frameworks are in place. Provide strategic direction and oversight.
Senior Executive Responsible for Business Integrity Risk (SERBIR)	Oversee implementation of the Fraud and Corruption Prevention Plan, monitor risk treatment strategies, report to the Director-General and Audit Committee, and act as the primary point of contact for fraud and corruption matters.
Deputy SERBIR	Support the SERBIR and assume responsibilities during absence. Coordinate integrity strategies and reporting obligations.
Agency Security Advisor (ASA)	Maintain records of fraud and corruption incidents, coordinate awareness programs and monitor investigation processes in consultation with People Safety and Culture Branch.
Designated Disclosure Officer (DDO)	(also called a Disclosure Officer) is an authorised person within the ACT public sector who can receive reports of disclosable conduct under the *Public Interest Disclosure Act 2012*. Both the SERBIR and deputy SERBIR are nominated Disclosure Officers for CED.
Organisational fraud risk owners	Directorate-level executives responsible for implementing fraud controls across CED, including whole-of-government controls. Accountable for treating systemic control deficiencies identified in directorate-wide risk assessments.
Operational risk owners	Branch-level Executives (or equivalent) are responsible for managing and treating fraud risks within their operational divisions. Ensure local controls are implemented and effective and escalate systemic issues to Organisational Risk Owners or the SERBIR.
CED executives	Promote ethical behaviour, support SERBIR obligations, and ensure sound financial and governance processes within their areas.
Managers and employees	Apply fraud and corruption controls in daily operations, complete mandatory training, declare conflicts of interest and report suspected fraud promptly.
Contractors	Adhere to the same fraud and corruption requirements as CED staff while engaged under contractual arrangements.
Audit Committee	Provide independent advice on fraud and corruption control arrangements, monitor implementation of risk strategies and assurance activities.

Statutory office holders	Implement relevant controls for their functions, develop treatment actions for identified risks, and provide assurance on fraud and corruption controls within their area.

Fraud and corruption reporting

All staff and contractors must report suspected fraud or corruption promptly. If you observe concerning behaviour, the following steps should be taken.

- **Document observations**: Record key details and preserve evidence without alteration.
- **Report immediately**: Contact your supervisor or escalate to the SERBIR or Deputy SERBIR at CED.SERBIR@act.gov.au.
- **Maintain confidentiality**: Share information only with staff who have a genuine need to know.
- **Protect disclosures**: Reports may be covered under the *Public Interest Disclosure Act 2012*, ensuring confidentiality and protection for whistleblowers.
- **Investigation**: SERBIR will assess and determine next steps, which may include internal review or referral to the ACT Integrity Commission for serious matters.

This process ensures allegations are handled fairly, confidentially and in compliance with ACT Government standards.

Measuring success

The effectiveness of this Plan will be assessed through clear, measurable indicators as follows.

- **Training completion rates:** Percentage of staff completing mandatory fraud and ethics training within required timeframes.
- **Regular risk reviews:** Biannual review of the CED fraud and corruption risk register, including updates to treatment strategies and escalation of emerging risks.
- **Timely investigation of reported matters:** Assessment of how quickly suspected fraud or corruption cases are investigated and resolved, with a target of initial assessment within 30 days.
- **Implementation of audit recommendations:** Monitoring the completion of actions arising from internal and external audit findings related to fraud and corruption controls.
- **Integrity awareness engagement:** Tracking the delivery and uptake of integrity campaigns and awareness activities across the directorate.

Enquiries

Enquiries about this Plan can be directed to the CED Risk Management team.

For confidential or sensitive matters, contact the SERBIR: CED.SERBIR@act.gov.au or 6207 9880.