

Fraud and Corruption Control Plan

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Introduction

Central Highlands Regional Council (**the Council**) is committed to establishing and maintaining a culture within the organisation that will ensure that effective fraud and corruption prevention is an integral part of day to day operations.

The Council will not tolerate fraud or corruption within the organisation. Any fraud or corruption that is detected will be reported to the relevant law enforcement agency.

If someone is found to have committed fraud and/or misconduct their employment will be terminated if deemed appropriate by the Council.

Definitions

Fraud - is defined in the Australian Standard AS 8001-2008: Fraud and Corruption Control 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.

Corruption - is defined in Australian Standard AS 8001-2008: Fraud and Corruption Control 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. It is further defined in the Crime and Corruption Act 2001 and extends to persons regardless of whether the person holds an appointment with Council.

Confidentiality, Anonymity and Protection

The Council encourages the reporting of fraudulent or corrupt behaviour and is committed to protecting and supporting those making disclosures. Any person making a disclosure about such behaviour should feel confident and comfortable about the report and shall be protected from being victimised as a result of making the report.

The Fraud Control Officer must protect the discloser in a number of ways including, but not limited to the following:

- Ensuring confidentiality in the investigation;
- Protecting, as far as legally possible, the staff member's identity; and
- Offering a staff member leave of absence while a matter is investigated.

Upon receipt of an allegation of fraud and/or corruption, appropriate support for the discloser must be considered to safeguard against potential acts of reprisal. Others associated with the discloser (including those who may be suspected of being a discloser) should also be considered at this time. Protective measures implemented (including those above) must be proportionate to the risk of reprisal and the potential consequences of a reprisal.

To the extent practicable, the identity of a discloser **MUST NOT** be revealed. In the case that the identity of the discloser may be apparent or necessary in investigating the allegations this should be discussed firstly with the discloser. With this in mind the officer responsible for the investigation will advise all involved parties of the legal provisions for protection and legal consequences attached as well as council disciplinary action applicable.

To ensure the confidentiality of disclosers, Council will accept reports in any manner, including anonymously. Reports from anonymous sources will be considered for investigation providing sufficient information has been received.

Further information on confidentiality, anonymity and protection is detailed through this control plan and other Council documents (see point d) below).

Fraud and Corruption Strategies

a) Fraud Control Officer

The Manager Governance undertakes the role of the Fraud Control Officer who is responsible for -

- the implementation of the Fraud and Corruption Control Policy and the Fraud and Corruption Control Plan;
- the implementation of any recommendations received from control reviews or fraud risk assessments as and when they are conducted; and
- the facilitation of investigations in relation to reports of suspected fraud and corruption.

b) External assistance to the Fraud Control Officer

The Council is committed to providing sufficient resources for the fraud control officer to undertake investigations. This includes the fraud control officer obtaining external assistance (e.g. another officer under a shared service arrangement, forensic accountant, police or other relevant law enforcement) to investigate reports of fraud and corruption where required.

c) Fraud awareness

It is the aim of Council that all employees are aware of and understand the Fraud and Corruption Control Policy and Fraud and Corruption Control Plan. Further, that external parties dealing with Council on a regular basis are aware Council takes fraud and corruption seriously and have a policy and plan in place.

d) Relationship with the entity's other plans

This plan should be read in conjunction with the -

- Employee Code of Conduct;
- Employee Handbook;
- Information Privacy Policy;
- Public Interest Disclosure Policy; and
- Code of Conduct for Councillors.

Fraud and Corruption Risk Management

a) Regular program for fraud risk management

The fraud control officer will ensure that the Council's fraud risk management program is maintained by ongoing reviews and assessments as outlined in the plan.

b) Ongoing review of fraud control strategies

Fraud control strategies are reviewed on an ongoing basis and should be formally reviewed at least once every 24 months.

c) Fraud risk assessment and/or Controls Review

A Controls Review or Fraud Risk Assessment will be conducted, at least, annually, to ensure current controls remain effective.

d) Implementation of proposed actions

Recommendations from the Controls Review or Fraud Risk Assessment will be considered and implemented as soon as is practicable.

Procedures for Reporting Fraud and Corruption

a) Internal reporting

Any employee who suspects, or becomes aware of, breaches of the Code of Conduct, including fraud and corruption, should report the matter without delay to a supervisor or manager.

A number of reporting options are available, including reporting the incident to:

- employee's supervisor or manager;
- Chief Executive Officer;
- Fraud Control Officer; or
- making a public interest disclosure under the Public Interest Disclosure Act 2010.

Reports may also be submitted in writing or by email to:

Internal Mail: Private and Confidential
Manager Governance

Email: confidential@chrc.qld.gov.au

When submitting in writing, employees may wish to provide information on the alleged fraud using the Fraud Allegation Report Form available on Council's intranet. The information provided includes -

- details of suspected offence; and
- details of suspected offender(s) where known.

You do not have to identify yourself when making a disclosure. Disclosures can be made anonymously and must be investigated by Council. Council will not be able to inform the discloser of any action undertaken during an investigation of any anonymous reports of fraud or corruption. Additionally, it is impossible to clarify matters or seek further information from anonymous disclosers.

Council recognises that the reporting of fraud and corruption is a sensitive issue (especially against work colleagues). To affirm the integrity of this function therefore, Council will, as far as practicable, ensure the confidentiality of information provided. It will achieve this by maintaining the confidentiality of both the complainant and subject officer and by avoiding rumours, morale problems and the possibility of wilful destruction of evidence. Regardless of the reporting option exercised, Council will take all practical steps to protect the welfare of the person making the report.

The Public Interest Disclosure Act 2010 aims to ensure that government is open and accountable by providing protection for those who speak out about wrongdoing or, in other words, make a public interest disclosure. Council must develop procedures and take action to protect the discloser from retribution or reprisal, such as bullying or harassment, for making a disclosure.

Any person who is involved in receiving, handling or investigating a public interest disclosure, must not disclose that information, intentionally or recklessly, to unauthorised person(s).

Identities may need to be disclosed where it is necessary:

- for full investigation of the public interest disclosure;
- for procedural fairness (after considering the risk of reprisal);
- to provide protection.

Where any fraud or corruption is related to the Manager Governance, (fraud control officer), the employee must report any such evidence to the Chief Executive Officer. Where evidence of fraud or

corruption relates to the Chief Executive Officer, the employee must report any such evidence to the Mayor or the Crime and Corruption Commission Queensland.

The Council's Fraud and Corruption Control Policy and Fraud Risk Assessment, Investigation, Monitoring, Evaluation and Reporting Procedure governs reports of suspected or actual fraud or corruption.

b) External reporting

A public interest disclosure can be made anonymously by a member of the public about a Council employee, either verbally or in writing to the Chief Executive Officer. Council shall make every effort to keep the information relating to the disclosure confidential. Council will not be able to inform you of any action it takes for anonymous public interest disclosures. Alternatively, any member of the public can make a public interest disclosure relating to fraud or corruption to the Crime and Corruption Commission Queensland.

Reports may also be submitted in writing or by email to:

Mail: Private and Confidential
Manager Governance
Central Highlands Regional Council
PO Box 21
Emerald Qld 4720

Email: confidential@chrc.qld.gov.au

Telephone: 1300 242 686

c) Vexatious, misleading or false reporting

There may be occasions when a party may make an allegation of fraud against an employee (or contractor, volunteer, consultant or work experience student) with the intention of causing the person harm, damage or disruption.

Vexatious, misleading or false reporting can waste time and resources in investigating the matter. This can also cause the person who is subject to the allegation a significant amount of emotional trauma and stress.

Any vexatious, misleading or false reporting of any allegation of fraud will not be tolerated and may result in disciplinary action, including dismissal of the person bringing about such an allegation.

d) Protection of employees reporting suspected fraud

This plan is to be read in conjunction with the Public Interest Disclosure Policy which protects employees' rights when they report suspected fraud and corruption.

e) Reports to the police

All confirmed reports of fraud and corruption will be reported to the relevant law enforcement agency (e.g. Queensland Police).

f) Recovery of the proceeds of fraudulent conduct

The Council will take all reasonable steps to recover the amount of the loss as a result of fraud from the perpetrator through civil recovery proceedings or other acceptable means.

Conflict of interest

a) The impact of conflicts of interest

The Council recognises the impact that conflicts of interest can have and intends to be transparent with all transactions that occur. The Council's Conflict of Interest Policy is available on the intranet and is also included in Council's Employee Code of Conduct Policy.

b) Register of interests

The Council maintains a Register of Interests which includes any potential conflicts that may arise as a result of dealing with external parties in which Councillors and Executive Management have an interest (*Section 289 Local Government Regulation 2012*). This does not preclude Council from dealing with those organisations, however it does make potential transactions more transparent.

Procedure for investigations

All reports, information, complaints and notifications concerning alleged fraud activity or corrupt behaviour are referred to the Chief Executive Officer through the investigation process in the first instance and reviewed by the Manager Governance. The reviewer will determine, where appropriate, the proposed investigation scope and appoint an investigation officer. An investigation is then initiated and conducted by the investigating officer.

It is a reasonable and lawful workplace direction for Council to ask that employees participate in the investigation process. Witnesses are informed of their rights and obligations before an investigation, including information about the terms of reference of the investigation, employee's legislative obligations, the investigation process, natural justice, interviews and what each party can expect from the other during an investigation.

Substantiated allegations of fraud activity or corrupt behaviour may result in formal disciplinary action including dismissal. Any allegation involving criminal offences against the Council by employees or external parties must be referred to the Queensland Police Service.

a) Internal investigations

The fraud control officer is responsible for commencing investigations as a result of information received regarding alleged fraud and corruption.

b) External investigative resources

Council may provide external resources as considered necessary by the fraud control officer to be able to complete an investigation.

c) Documentation of the results of the investigation

Documentation obtained or created as a result of investigations will be kept confidential until such time as it is required to be handed to a law enforcement agency. Such documents will also be made available to external investigative resources, if used during the investigation.

The Plan

The Fraud and Corruption Control Plan provides guidance and direction to Council officers and stakeholders on the processes for:

- preventing fraud and corruption;
- detecting fraud and corruption in Council; and
- responding to fraud and corruption in Council.

The plan aims to:

- reduce the potential for fraud and corruption within and against Council;
- build a culture which seeks to prevent fraud and corruption;
- explain how Council deals with suspected fraud and corruption through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with by Council.

This plan comprises three stages: prevention, detection and response.

Components	Distribution across three stages		
	Prevention	Detection	Response
1. Integrated corporate policy	✓		
2. Risk assessment	✓		✓
3. Internal controls	✓	✓	✓
4. Staff education and awareness	✓	✓	✓
5. Public interest disclosures (PIDs)		✓	✓
6. Investigations		✓	✓
7. Code of Conduct	✓	✓	
8. Internal reporting		✓	✓
9. External reporting			✓
10. Client and community awareness	✓		

The plan specifies the responsibilities of officers in so far as it -

- details the various responsibilities and accountabilities of managers and other groups within Council;
- requires Council officers to abide by Council's Code of Conduct which prescribes standards of ethical conduct for all officers at Council; and
- obliges Council officers who suspect, or become aware of, breaches of the Code, including fraud and corruption, to report the matter without delay to a supervisor, manager or the fraud control officer.

Reports of suspected or actual fraud or corruption are governed by Council's Fraud and Corruption Control Policy and Fraud Risk Assessment, Investigation, Monitoring, Evaluation and Reporting Procedure

An allegation by a Council officer of a substantial misuse of public resources may fall within the definition of a public interest disclosure and is covered by Council's Public Interest Disclosure Policy and Procedure regarding management of internal public interest disclosures.

Central Highlands Regional Council Fraud and Corruption Control Plan

1. Prevention: This stage outlines the systems, frameworks and processes in place across Council to support the prevention of fraud and corruption.

Why	What	How	Who	When	
Stage	Element	Components	Action Plan	Oversight	Timeframes
PREVENTION	Integrated Policy	Fraud and Corruption Control Policy and Plan	Management to endorse and promote the plan and policy and to take ongoing action to ensure staff awareness of the plan.	Manager Governance	Every two years
			Relevant staff able to advise re: prevention to be involved in regular reviews of the plan.	Manager Governance	
	Risk Assessment	Risk Profile and Management	Consideration of fraud and corruption risks to be included in the corporate risk register.	Manager Governance	Quarterly review of risk
			Specific functional area fraud risks to be addressed in the Fraud and Corruption Risk Register.	Manager Governance	
	Internal Controls	Corporate Governance Framework	Governance Framework to be reviewed and maintained.	Manager Governance	Ongoing
			Clear accountability and reporting framework to be maintained and reviewed regularly.	Manager Governance	
			Framework to promote staff accountability for their own work processes to be maintained.	Manager Governance	
			Where fraud and corruption risks are known to exist, work processes are to be clearly documented and available to Council officers.	Managers	
	Accountability and responsibility structures		Organisational chart to be kept up to date and available to all officers.	Manager Human Resources	As Required
			Delegations register to be kept up to date and made available to all officers.	Manager Governance	
			Prevention of fraud and corruption to be included in job description documentation.	Manager Human Resources	
			Executive Leadership Team and managers to demonstrate adherence to work procedures.	Executive Leadership Team	
			Supervisors to monitor adherence to work procedures and ensure training and advice is provided to staff on procedures where needed.	Managers	
			Recordkeeping to be monitored for adherence to recordkeeping policies.	Manager Information Services	
	Conflicts of interest and personal disclosures		Conflict of Interest Policy reviewed regularly.	Manager Governance	Every two years
			Conduct regular training on the contents and purpose of the plan.	Manager Governance	Every two years
Staff to be reminded annually to make appropriate declarations and Register of Interest or Gift Register to be maintained.			Manager Governance	Annually	
Committees			Audit Committee to address fraud and corruption risk.	Council	Ongoing

Why	What	How	Who	When	
Stage	Element	Components	Action Plan	Oversight	Timeframes
PREVENTION		Internal Audit	Internal Audit to regularly review processes and provide recommendations for improved systems.	Manager Governance	Ongoing monitoring of recommendations
	Staff education and awareness	Availability of policies and procedures	Policies, procedures, guidelines and other staff processes and information to be available on the intranet.	Manager Governance	Ongoing and updated as policies are developed and updated
		Training and awareness	Maintain a communication plan for fraud and corruption awareness.	Manager Governance	Ongoing
	Corporate Plan to refer to values and ethical conduct.		Manager Governance		
	Code of Conduct	Induction Program	Information on fraud corruption prevention and control to be provided to all new staff.	Manager Human Resources I	Within 3 months of arrival
		Staff Training	Ethical culture and awareness of fraud and corruption prevention and control processes to be promoted through Code of Conduct Training.	Manager Human Resources	Every two years when Code review is conducted
		Staff Performance and Development	Culture, Values and organisational understanding to be included for each Council officer.	Manager Human Resources	Annually
	Client and community awareness	Availability of policies and procedures	Website to include policy.	Manager Governance	Ongoing
			Relevant corporate reports and publications to make reference to fraud and corruption prevention and control.		
		Training and Awareness	External parties dealing with Council are to be advised of Council's Fraud and Corruption Control Policy.	Manager Financial Services	Ongoing
	RTI and Privacy Requests, and RTI Disclosure Log	Requests for information on the plan are to be actioned promptly. Required information is to be published on Council's website.	Manager Governance	Ongoing	

2. Detection: This stage outlines mechanisms in place across Council to detect or expose fraud and corruption.

Why	What	How	Who	When	
Stage	Element	Components	Action Plan	Oversight	Timeframes
DETECTION	Internal controls	Formal and informal work processes	<ul style="list-style-type: none"> • Specific functional area processes, guidelines, instructions and risk assessment to be complied with; • Ongoing awareness and training of work processes to be provided. 	Managers	Ongoing
	Public Interest Disclosures	Management of Public Interest Disclosures	Public Interest Disclosure Policy and Procedures to be kept up to date and reviewed regularly.	Manager Governance	Review annually
			All staff to adhere to policy and procedures.	Managers	Ongoing
			Management to take reasonable actions to minimise risks of victimisation and to ensure victimisation of disclosers is dealt with swiftly and appropriately.	Managers	Ongoing
			As per the office of the Queensland Ombudsman requirements.	Investigating officer	As required
			Officers to report all suspected instances of improper conduct to fraud control officer/Executive Manager Governance, Manager Human Resources or Chief Executive Officer.	All Staff	As required
			Manager Governance or Manager Human Resources to advise Chief Executive Officer if alleged conduct amounts to improper conduct.	Manager Governance	
			Chief Executive Officer to report improper conduct that amounts to corrupt conduct to the Crime and Corruption Commission.	CEO	
	Internal Reporting	Complaints	Disciplinary Policy to be kept up to date and reviewed regularly.	Manager Human Resources	Review annually
			All staff to adhere to policy and procedures	Managers	Ongoing
		Performance Management Framework	Organisational Structure to be supported through adherence to official delegations, proper and full use of supervisory reporting relationships.	Managers	Ongoing
		Internal Audit	Internal Audit Plan to take into account risk incidents as reported in the Corporate Risk Register.	Manager Governance	As per Internal Audit Plan
			Internal Audit to conduct regular reviews of Council functions and processes to identify susceptible areas.	Audit Committee	
			Council to respond promptly to audit findings and recommendations.	Council	
			Culture of reporting to be supported and promoted through induction, training, the intranet, organisational planning and policies and procedures.	Supervisors	Ongoing
		Corporate ownership and personal accountability to be actioned by all staff.			

3. Response: This stage outlines the processes for responding to fraud and corruption within Council and channels for ensuring improvements or remedies for exposed or potential fraud and corruption are made.

Why	What	How	Who	When	
Stage	Element	Components	Action Plan	Oversight	Timeframes
RESPONSE	Internal controls	Corporate Governance Framework	Review as necessary: <ul style="list-style-type: none"> • Governance Framework; • Council reporting process; • Council evaluation process. 	Manager Governance	As required
		Policies and procedures	Policies and procedures are to be reviewed to ensure they are relevant and to respond to recommendations from the internal auditor.	Managers and policy owners	As required and within review timeframes
	Staff education and awareness	Training and awareness program	Awareness of internal controls/prevention mechanisms to be reinforced through training on any new processes or procedures	Manager Governance	Ongoing
			Council stance on fraud and corruption to be stated in relevant corporate communications.	Manager Governance	Where appropriate
	Investigation	Investigations conducted	Investigations conducted in accordance with - <ul style="list-style-type: none"> • Fraud and Corruption Policy and Fraud Risk Assessment, Investigation, Monitoring, Evaluation and Reporting Procedure; and • Public Interest Disclosure Policy and Procedure. 	Manager Governance	As required
		Investigation reports	Investigation outcomes/results are supported and implemented by means determined by Executive Leadership Team.	Executive Leadership Team	As required
	Risk Assessment and Internal Reporting	Corporate Investigations and Referrals Register	All incidences of alleged or proven fraud and/or corruption to be reported as a risk incident and recorded in the Corporate Investigations and Referrals Register.	Manager Governance	As required
		Risk Reporting	Risk incidents and quarterly risk reporting to be used in identifying risks, reviewing the risk profile and identifying risk mitigation strategies.	Manager Governance	Quarterly
	External Reporting	External Audit (QAO)	External auditing and financial statements to be consistent with relevant and applicable standards.	Audit Committee	Annually
		CCC oversight reporting and complaints management	Reporting to Crime and Corruption Commission Queensland as per the <i>Crime and Corruption Act 2001</i> and take appropriate actions as per Crime and Corruption Commission Queensland's recommendations.	Manager Governance	As required
		Governance Publications	Fraud prevention and control matters to be reported in the - <ul style="list-style-type: none"> • Annual report • Corporate Plan • Operational Plan. 	Manager Governance	As required

Communication Plan

Communication objectives -

1. To provide employees with a general awareness of the Fraud and Corruption Control Policy and Plan;
2. To ensure understanding of the organisation expectations regarding fraud and corruption;
3. To outline the requirements of, and references contained in the plan;
4. To promote an awareness and ownership of the responsibilities referenced within the plan.

Key messages:

1. Central Highlands Regional Council will not tolerate fraud or corruption within the organisation. Any fraud or corruption that is detected will be reported to the relevant law enforcement agency;
2. The Fraud and Corruption Plan provides a reference to a range of internal controls used within Council to prevent, detect and respond to fraud and corruption;

3. Fraud and corruption risks are assessed, and mitigating options are developed through risk management processes;
4. Reporting requirements regarding fraud and corruption are aligned, and use where possible, current complaints/Personal Interest Disclosures/misconduct and risk reporting processes.

Action	Communication Channel	Frequency
Introduction to fraud and corruption controls at CHRC	Induction.	All new employees on or soon after commencing employment at Council
Fraud and Corruption Control Policy Fraud and Corruption Control Plan	Policy and Procedure Register.	Ongoing
Importance of and mechanisms for fraud and corruption	Code of Conduct training for employees.	All Council employees annually
Specific areas of responsibility under the plan	Via plan owner.	After review of plan

Review of Plan

This plan will be reviewed at least biennially.

Appendix

Detailed definitions

Fraud: this definition provides a good explanation of the concept of fraud. However, for investigation purposes the definition of fraud is defined in Section 408C of the *Queensland Criminal Code* as:

- “(1) A person who dishonestly—*
- (a) applies to his or her own use or to the use of any person—*
 - (i) property belonging to another; or*
 - (ii) property belonging to the person, or which is in the person's possession, either solely or jointly with another person, subject to a trust, direction or condition or on account of any other person; or*
 - (b) obtains property from any person; or*
 - (c) induces any person to deliver property to any person; or*
 - (d) gains a benefit or advantage, pecuniary or otherwise, for any person; or*
 - (e) causes a detriment, pecuniary or otherwise, to any person; or*
 - (f) induces any person to do any act which the person is lawfully entitled to abstain from doing; or*
 - (g) induces any person to abstain from doing any act which that person is lawfully entitled to do; or*
 - (h) makes off, knowing that payment on the spot is required or expected for any property lawfully supplied or returned, or for any service lawfully provided, without having paid and with intent to avoid payment; commits the crime of fraud.*
- (2) An offender guilty of the crime of fraud is liable to imprisonment for 5 years save in any of the following cases when the offender is liable to imprisonment for 12 years, that is to say—*
- (a) if the offender is a director or member of the governing body of a corporation, and the victim is the corporation;*
 - (b) if the offender is an employee of another person, and the victim is the other person;*
 - (c) if any property in relation to which the offence is committed came into the possession or control of the offender subject to a trust, direction or condition that it should be applied to any purpose or be paid to any person specified in the terms of trust, direction or condition or came into the offender's possession on account of any other person;*
 - (d) if the property, or the yield to the offender from the dishonesty, or the detriment caused, is of a value of \$30,000 or more.*
- (3) For the purposes of this section:*
- (a) property, without limiting the definition of property in section 1, includes credit, service, any benefit or advantage, anything evidencing a right to incur a debt or to recover or receive a benefit, and releases of obligations; and*
 - (b) a person's act or omission in relation to property may be dishonest even though:*
 - (i) he or she is willing to pay for the property; or*
 - (ii) he or she intends to afterwards restore the property or to make restitution for the property or to afterwards fulfil his or her obligations or to make good any detriment; or*
 - (iii) an owner or other person consents to doing any act or to making any omission; or*
 - (iv) a mistake is made by another person; and*

- (c) *a person's act or omission in relation to property is not taken to be dishonest, if when the person does the act or makes the omission, he or she does not know to whom the property belongs and believes on reasonable grounds that the owner cannot be discovered by taking reasonable steps, unless the property came into his or her possession or control as trustee or personal representative; and*
- (d) *persons to whom property belongs include the owner, any joint or part owner or owner in common, any person having a legal or equitable interest in or claim to the property and any person who, immediately before the offender's application of the property, had control of it; and*
- (e) *obtain includes to get, gain, receive or acquire in any way; and*
- (f) *if a person obtains property from any person or induces any person to deliver property to any person, it is immaterial in either case whether the owner passes or intends to pass ownership in the property or whether he or she intends to pass ownership in the property to any person."*

Corruption

As per the definition in the Crime and Corruption Act 2001, at section 15:

- (1) corrupt conduct means conduct of a person, regardless of whether the person holds or held an appointment, that-
 - a) adversely affects or could adversely affect, directly or indirectly, in the performance of functions or the exercise of powers of_
 - i) a unit of public administration, or
 - ii) a person holding an appointment; and
 - b) results, or could result, directly or indirectly, in the performance of functions of the exercise of powers mentioned in paragraph (a) in a way that -
 - i) is not honest or is not impartial; or
 - ii) involves a breach in the trust of the person holding an appointment, either knowingly or recklessly; or
 - iii) involves a misuse of information or material acquired in or in a connection with the performance of functions or the exercise of powers of a person holding an appointment; and
 - c) would if proved be -
 - i) a criminal offence; or
 - ii) c disciplinary breach providing reasonable grounds for terminating a person's service, if the person is or were a holder of an appointment
- (2) corrupt conduct also means conduct of a person, regardless of whether the person holds or held an appointment, that-
 - a) impairs, or could impair, public confidence in public administration; and
 - b) involves, or could involve, any of the following –
 - i) collusive tendering;
 - ii) fraud relating to an application for a licence, permit or other authority under an Act with a purpose or object of any of the following (however described) –
 - A. protecting health or safety of persons;
 - B. protecting the environment;
 - C. protecting or managing the use of the State's natural, cultural, mining or energy resources;
 - iii) dishonestly obtaining, or helping someone to dishonestly obtain, a benefit from the payment or application of public funds or the disposition of State assets;
 - iv) evading a State tax, levy or duty or otherwise fraudulently causing a loss of State revenue;
 - v) fraudulently obtaining or retaining an appointment, and
 - c) would, if proved, be –
 - i) a criminal offence; or
 - ii) a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.

