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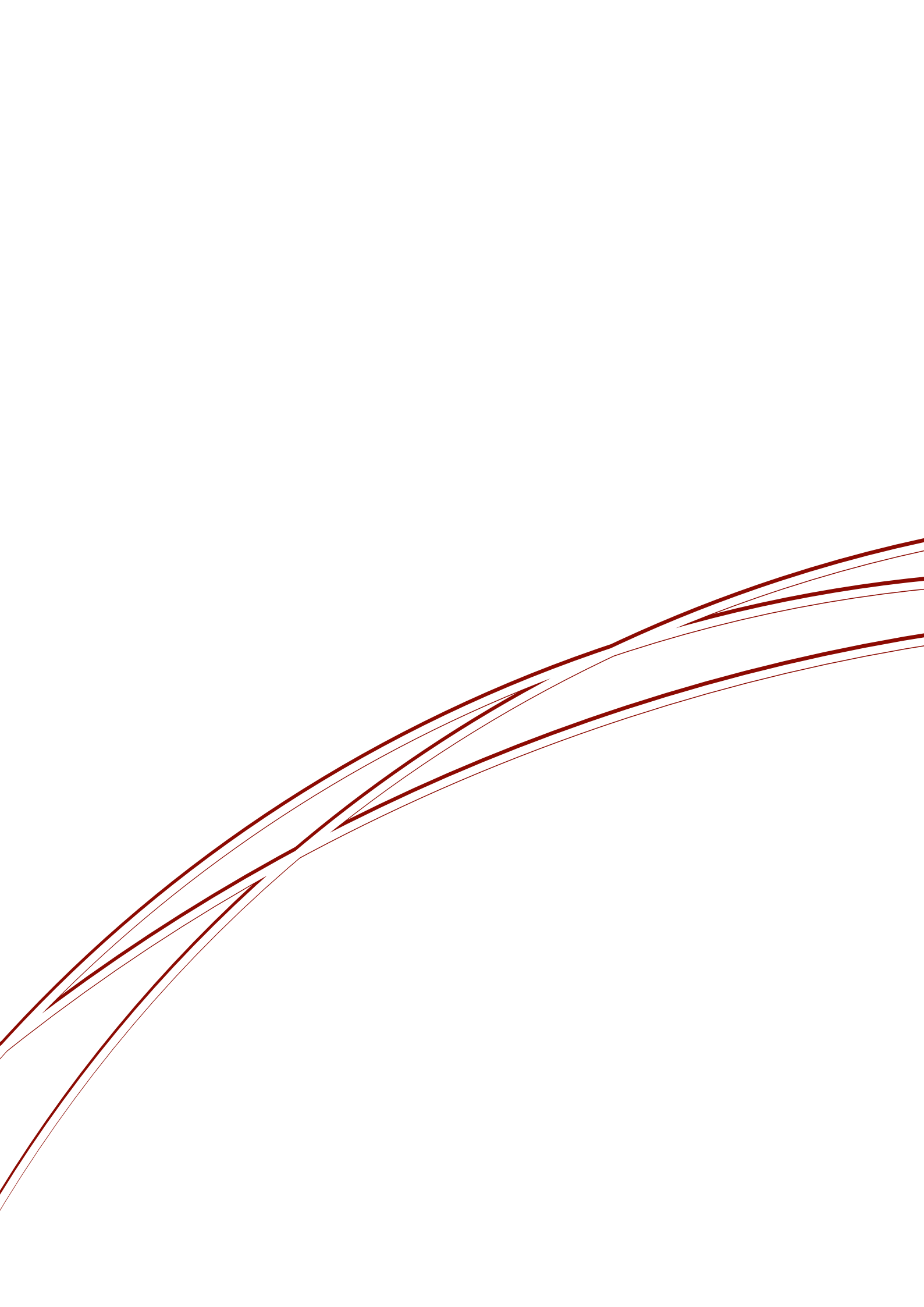
INDEPENDENT COMMISSION
AGAINST CORRUPTION

NEW SOUTH WALES



FRAUD AND CORRUPTION CONTROL: EVALUATING COMPLIANCE AND ITS DRIVERS

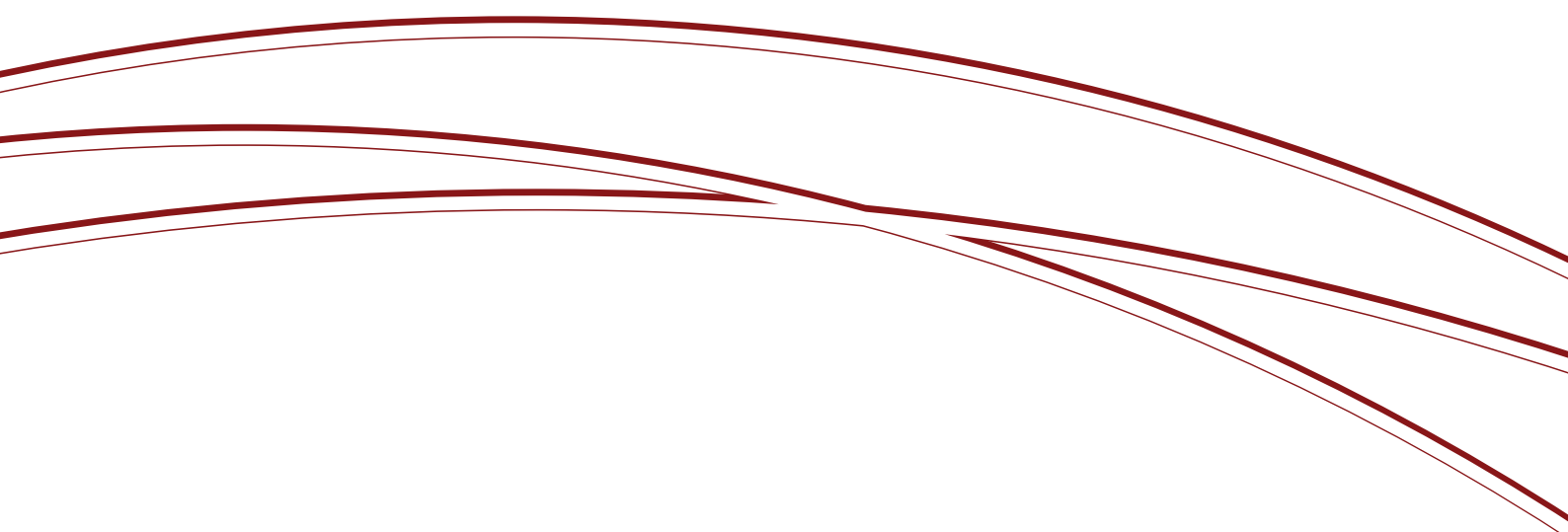
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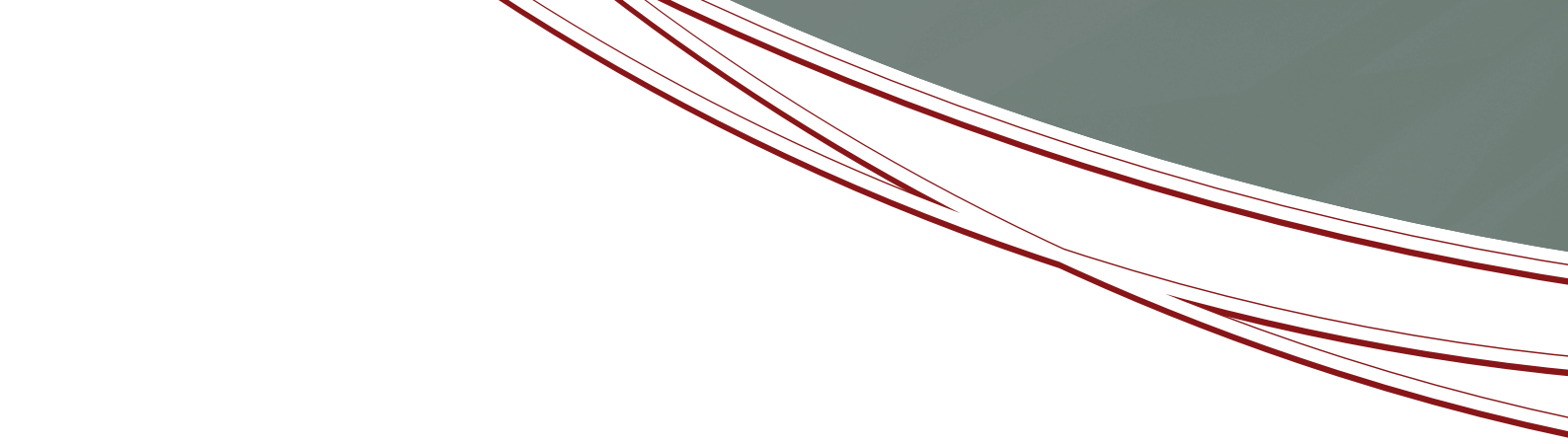
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November 2023



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ISBN: 978-1-922581-09-9

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Chapter 1: Background and methodology

The NSW Treasury Circular *TC18-02 NSW Fraud and Corruption Control Policy* (“the circular”) sets out the minimum standards that a state government agency’s fraud and corruption control framework should include.¹ However, to date, the extent to which agencies comply with the circular has not been assessed. Moreover, the NSW Independent Commission Against Corruption (“the Commission”) has observed that NSW agencies approach fraud and corruption control in a variety of ways, with varying levels of effectiveness.

The purpose of this publication is to assess compliance with the circular and to identify any barriers that limit compliance. This publication seeks to help agencies strengthen their ability to control fraud and corruption.

Methodology

To assess compliance with the circular, and to understand the drivers of compliance and non-compliance, the Commission conducted three research activities:

- a survey assessing compliance with the circular
- focus group sessions discussing the circular
- an analysis of fraud and corruption control documents provided by a subset of agencies that completed the survey.

The Commission thanks the many agency staff who participated in these research activities.

Survey

There were long and short form versions of the survey. The short form consisted of 40 free-response and multiple-choice questions. The long form consisted of all the short form items plus an additional 20 free-response and multiple-choice questions.

The survey was administered to a sample of agencies. Up to five agencies from each state government cluster were sent the long-form survey and all other agencies were sent the short-form survey.

Responses were received from 90 agencies, with 39 long-form and 51 short-form surveys answered.² The survey had an 88 per cent response rate, meaning that nearly all agencies chose to complete it.

Focus groups

The Commission also held nine focus groups, with a total of 59 attendees from a variety of public sector agencies. The focus group topics covered:

- how agencies use the circular
- the strengths and weaknesses of the circular
- how easy or difficult it is to comply with aspects of the circular
- challenges that hinder compliance with the circular and how they can be overcome.

¹ NSW Treasury, *TC18-02 NSW Fraud and Corruption Control Policy*, April 2018.

² The survey response rate varied from question to question, due to the version of the survey completed, legitimate skips to questions, or to attrition. The valid number of participants is included when a subset of the sample answered a question.

As per Table 1, the focus group attendees consisted primarily of staff with a corruption prevention background. The focus group attendees were predominantly in senior managerial (38%) or managerial (40%) level roles. A smaller proportion of attendees were in executive or more senior roles (2%) or were non-managers (16%).³

Table 1: Composition of focus group attendees⁴

Employment role multiple responses permitted	Per cent (%) of focus group attendees
Corruption/fraud prevention control	64
Risk management	53
Governance/assurance/compliance	38
Audit	36
Investigations	27
Complaint management	22
Ethics/culture/integrity	20
Legal	15
Other	4

Document analysis

Agencies that were allocated the long form of the survey were also asked to supply several corruption prevention documents, such as their fraud and corruption control framework, samples of corruption prevention training materials and sample reports made to audit and risk committees (ARCs).

³ 4 per cent of the sample did not provide their role.

⁴ Note that percentages in Table 1 do not sum to 100 per cent because multiple responses were permitted. More generally, throughout this report, percentages may not sum to 100 per cent because either rounding or multiple responses were permitted.

Chapter 2: Overview of compliance with the circular

This section provides a summary of chapter 3 and highlights the strengths and weaknesses in complying with each aspect of the circular. While many agencies found it easy to comply with the circular, and most met the minimum standards, there are some areas that can be improved.

General compliance observations

Overall, agencies use the circular as a checklist or starting point for fraud and corruption control and find it easy to comply with the circular because it is brief and non-prescriptive. However, proper compliance requires much greater effort and support, and this depends on an agency's level of corruption maturity and its ability to interpret the circular.

Most agencies reported it relatively easy to comply with:

- having a fraud and corruption control policy
- defining responsibilities for detecting, reporting and responding to corruption
- reviewing and reporting on the fraud and corruption control framework.

Agencies reported that the most difficult aspect to achieve was that of managing third parties. Risk-based preventative and detective controls, and employee education and awareness measures, were also reported to be somewhat difficult to achieve.

Three broad barriers that impeded compliance were:

- an organisational culture that does not support compliance
- a lack of available guidance on fraud and corruption control

- specific operational challenges faced by given agencies.

Fraud and corruption control policy

Agencies reported that it was easy to comply with the requirement to have a fraud and corruption control policy, and all agencies complied with this requirement. Most agency fraud and corruption control policies analysed were of adequate quality.

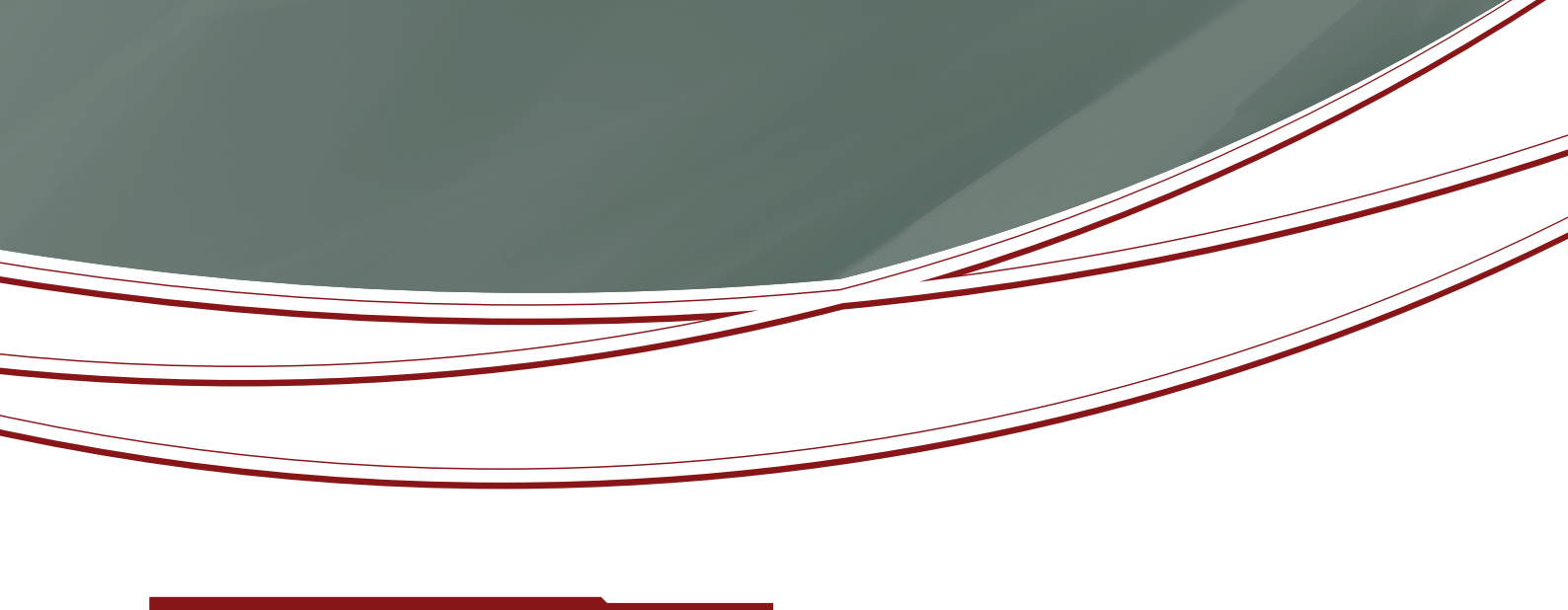
Defining responsibilities

Overall, agencies were highly compliant with defining responsibilities for fraud and corruption control in their fraud and corruption control policy. However, it appears that agencies may be experiencing challenges in implementing these responsibilities. Several agencies reported that they do not know how to approach the issue of assigning appropriate responsibilities, and would like further guidance on this topic.

Risk-based preventative and detective internal controls

One key strength is that most agencies reported that they have a comprehensive suite of internal controls that are well documented. There was only a small percentage of agencies that indicated that they believe that their internal controls were inadequate.

Some agencies found it difficult to comply with the circular's requirement to have risk-based preventative and detective internal controls. While most found it easy to specify internal controls, they found it difficult to implement them in practice and to assess their effectiveness.



Agencies were surveyed to assess the strength of three primary sets of internal controls: employment screening; information communication and technology (ICT); and checks performed by line management. Key findings include that:

- very few agencies re-screen employees, such as when there is a significant change in the risk profile associated with an individual (for example, when they are promoted to a new role). This exposes agencies to considerable corruption risk
- most agencies reported that they had strong ICT controls in place; however, one area for improvement is to record all ICT incidents in a database and to put in place a tested response plan
- line managers require more support to detect suspicious transactions.

Detecting, responding to and reporting corruption

Agencies reported that they had good complaints handling systems in place, and most were confident that staff would report fraud and corruption and be protected from any reprisals.

An area for improvement is that agencies need to formalise and strengthen their reporting processes for third parties to report fraud and corruption. Better practice approaches directed third parties to a variety of reporting mechanisms rather than just specifying the obligation to report fraud and corruption.

Most agencies reported low rates of suspected corrupt conduct in the past year, conducted few investigations, and made few reports to external parties such as the Commission or the police. While this may indicate low

levels of corrupt conduct, it also may be that people are reluctant to report wrongdoing or are simply unaware of it.

Agencies can strengthen the quality of their investigations by ensuring that their investigators are independent and qualified. While most agencies met these criteria, some did not consistently do so.

Agencies should ensure that they capture all incidents of suspected corrupt conduct, store them in a database, and record both the actions and outcomes taken. Several agencies did not meet these requirements.

Employee education and awareness

Elements of a good employee education and awareness training program include:

- delivering high quality material
- customising the material to the agency and its functions
- reaching a large proportion of the workforce
- assessing the extent that staff understand and can apply what they have learnt.

Areas that could be improved include:

- customising training to higher risk roles, which was perceived to be difficult for some agencies
- ensuring that all staff receive corruption prevention training
- strengthening how agencies assess an employee's understanding of training.



Third-party management systems

Having robust third-party management systems was seen to be the most difficult aspect of the circular to achieve. Agencies require more guidance on how to achieve this and many agencies reported feeling that they have limited control over the activities of third parties.

The research findings show that many agencies do not consistently apply third-party controls. All agencies should ensure that they implement a variety of controls to reduce third-party fraud and corruption risks, and that they regularly evaluate the effectiveness of these controls. Specifically, agencies should ensure that they:

- conduct risk-based due diligence on all third parties engaged
- assign clear accountabilities for the management of third-party fraud and corruption risks
- assign responsibilities in the position descriptions of those responsible for managing third parties
- provide adequate training and support for staff who manage third parties
- notify third parties of how to report fraud and corruption.

Reviewing the fraud and corruption control framework

An ARC plays an important governance role in overseeing an agency's fraud and corruption control framework. It appears that a high proportion of agencies meet the requirements of the circular that relate to ARCs. Specifically, agencies ensure that ARCs periodically review fraud and corruption control frameworks and that they are provided with sample reports regarding the achievements of fraud and corruption control plans or strategies. Most agencies also provide senior management with reports towards achieving fraud and corruption control plans or strategies.

Chapter 3: Detailed findings

General compliance observations

The focus group sessions provided insights into how agencies use the circular, how easy it is to comply with the circular and any barriers that limit compliance with it.

How agencies use the circular

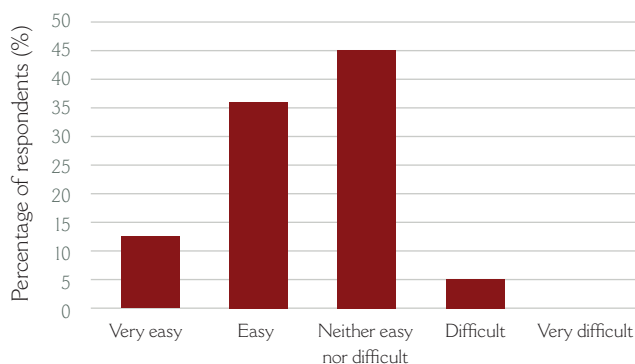
Agencies reported that they use the circular as a starting point or checklist for fraud and corruption control. The circular underpins their fraud and corruption framework, and informs other policies, educational activities, documents or guidelines. Given that the circular adopts a high-level approach, it provides agencies with considerable flexibility to meet their unique needs. As the circular sets out the minimum mandatory elements of a fraud and corruption control system, it helps corruption prevention professionals overcome resistance to implementing these controls.

The simplicity and brevity of the circular are seen as both a strength and a limitation. While it provides scope for tailored approaches, several agencies reported that they would like the circular to contain additional, updated guidance. Further guidance would also help agencies to address inconsistencies in their approach and prevent having to “reinvent the wheel”. Agencies also identified new areas for the circular to address, such as a greater focus on ethics and integrity.

Ease of complying with the circular

As presented in Figure 1, nearly half of focus group attendees found compliance with the circular easy or very easy, with very few attendees perceiving that it was difficult.

Figure 1: Perceived ease of complying with the circular



A common theme expressed among focus group attendees was that, regardless of the ease of complying with the circular on paper, achieving and measuring meaningful compliance is challenging. They reported that this requires considerable resources and expertise, including operationalising and interpreting the circular, and tailoring the circular to the agency's context. This, in turn, requires corruption control maturity.

To an extent, ease of compliance depended on the size and complexity of the agency. Some smaller, less well-resourced agencies reported that compliance was more difficult due to a lack of time and expertise.

Compliance was perceived to be easier in circumstances where the agency had a strong culture of integrity. Some agencies reported that they had a limited appetite for corruption prevention and that it was challenging to persuade senior stakeholders that corruption control adds value and should be a routine part of business.

The ease of complying with specific elements of the circular

Agencies noted that, while it appeared easy to comply with the circular as a whole, compliance with some elements of it was difficult to achieve and measure. As shown in Table 2, having a robust third-party management system was perceived as the most difficult area with which to comply, and many agencies reported that they would like more guidance on this topic.

Some agencies reported that they lack control and visibility over third parties, making it difficult to have proper controls in place. Reasons for this included third parties being managed by a shared service provider or the cluster lead agency, or engaging a large volume of third parties.

Several focus group attendees perceived that compliance with the requirement for risk-based preventative and detective controls was somewhat difficult and dependent on their agency's risk appetite and tolerance of fraud and corruption. Other factors included:

- Completing the risk register relies on information from many units and directorates and it can be difficult for stakeholders to prioritise this task.
- While it was perceived to be easy to identify the controls, it was perceived as far more difficult to evaluate whether they are effective and to allocate ownership for these controls.
- Assessing corruption controls can take a considerable amount of time due to the number of risks, and it also requires getting data from a variety of custodians.
- Privacy requirements and restrictions on access to data also make it difficult to determine whether corruption controls are effective.

Similarly, compliance with employee awareness and education measures was perceived to be somewhat difficult. Some agencies reported that education and awareness measures were difficult to achieve due to the nature of their workforce, and that creating bespoke training for highly specialised functions was challenging.

Table 2: Aspects of the circular that focus group attendees found easy or difficult to comply with

C5ircular Topic	Easy to comply with (%)	Difficult to comply with (%) ⁵
A fraud and corruption control policy	87	4
Regular review of the fraud and corruption control framework and reporting	65	20
Policies, systems and processes to respond to, investigate and report suspected fraud and corruption	71	13
Clearly defined responsibilities for managing fraud and corruption	62	29
Employee awareness/education measures	47	47
Risk-based preventative and detective controls	40	47
Robust third-party management systems	13	71

⁵ Percentages do not sum to 100 per cent because focus group attendees selected which aspects of the circular with which they found easy or difficult to comply, and a topic would thus be unrated if an attendee found compliance with that topic to be neither easy nor difficult.

Other agencies reported that it was difficult to get staff to engage and participate in training and that delivering mass training was cost prohibitive.

Elements that were rated as easy to comply with included:

- having a fraud and corruption control policy
- clearly defined responsibilities for managing fraud and corruption
- reporting and investigating corrupt conduct
- reviewing the fraud and corruption control framework.

These topics appear to be less complex and involve less coordination among people.

When analysing corruption risks, it is explicitly considered that such risks may manifest differently across the agency.

Barriers that limit compliance with the circular

The focus group discussions revealed three main barriers that affect compliance with the circular. These are: culture, a lack of guidance on fraud and corruption control, and operational factors.

Culture

An agency's culture, including tone from the top and tone among staff, was identified as important. Obtaining buy-in from senior executives was seen as essential for compliance and to demonstrate that fraud and corruption control is valued. This support helped to drive meaningful compliance rather than just tick-box compliance. Compliance with the circular was perceived as more difficult when senior staff did not understand the benefit of preventative or detective corruption controls. Culture also determined the willingness of staff and contractors to comply with the circular.

In addition to senior management support, many agencies identified the importance of ARCs in achieving compliance, as they aid in engagement and oversee fraud and corruption control frameworks.

To address these issues, agencies shared strategies that they use to help drive compliance. Some agencies reported that compliance was effective when the culture emphasised ethical behaviour rather than just focusing on rules. Another approach involved turning compliance into key performance indicators to drive performance management. Another agency reported that effective performance management, which included dealing with issues as they arose in the workplace, helped support compliance.

A lack of guidance

Many agencies identified the need for greater guidance on fraud and corruption control to make it easier to comply with the circular. Suggestions included:

- providing more information on how to implement the circular and monitor the effectiveness of controls
- centralising resources or a library of effective corruption controls
- consolidating guidance from the circular, Standards Australia and the Commission
- developing a community of practice
- sharing examples of better practice
- being able to benchmark performance.

Specifically, agencies were also seeking more information on how to implement the circular, monitor the effectiveness of controls and examples of better practice.

Operational factors

Operational factors, such as the size and context of the agency and time and resource pressures, affect compliance. For example, one agency reported that, although it was small, it hired lots of contractors, which made oversight more difficult. Another agency advised that its limited staff had to perform control functions across multiple lines of defence. One large agency reported that delivering training to staff and third parties was extremely costly. Thus, each agency experienced particular challenges. For some agencies, the lead department of the cluster did not understand the diverse operational challenges affecting the smaller agencies.

Fraud and corruption control policies

The circular requires that agencies have a fraud and corruption control policy. A corruption control policy is supplemented by a range of ethical policies, such as a code of conduct, and gifts and benefits and internal reporting policies.

The Commission asked long-form survey respondents to provide copies of their corruption control framework documents. These documents were compared to the Commission's better practice guidance.⁶

⁶ NSW ICAC, *Advice on developing a fraud and corruption control policy*, January 2021.

Survey items also enquired whether agencies had five specific policies that the Commission views as essential for supporting a fraud and corruption control policy.

In summary, the survey findings demonstrate that all agencies comply with the circular's requirement to have a fraud and corruption control policy. These findings support the comments of focus group attendees that it was very easy to comply with the requirement to have a fraud and corruption control policy.

Examining fraud and corruption control policies

Twenty-nine agencies provided a copy of their fraud and corruption control policy. As per Table 3, these policies generally contained the key elements of a fraud and corruption control policy.

Supporting policies

As shown in Table 4, nearly all agencies reported that they had key policies in place at either the agency or cluster level.

Evaluation

In summary, all agencies had a fraud and corruption control policy and they generally followed better practice policy guidance. This indicates that compliance with this aspect of the circular was strong. Based on the findings above, agencies should explain their overall approach to controlling fraud and corruption and ensure their policy is distributed to all staff and posted on the intranet. Almost all agencies have a range of supporting policies. The small percentage of agencies that do not have these policies should consider implementing them.

Table 3: Elements of fraud and corruption control policies

Element of policy	Per cent of policies (%)
Defining roles and responsibilities	100
Defining fraud and corruption	93
Specifying the agency's attitude to fraud and corruption control	83
Describing the application of the policy	83
Referring to how the policy interfaces with other policies	79
Indicating the consequence of non-compliance	76
Providing an overview of agency approach to controlling the risk of fraud and corruption	62
Describing the distribution of and access to the policy	41

Table 4: Integrity policies in place at agencies

Key policy	Per cent (%) of agencies yes
Gifts and benefits policy	100
Internal reporting policy	99
Code of ethical conduct	98
Conflicts of interest policy	97
Secondary employment policy	97

Defining responsibilities

The circular requires that agencies have clearly defined responsibilities for managing fraud and corruption. Clearly defined responsibilities help to guarantee the success of a fraud and corruption control program by ensuring that fraud and corruption control activities are carried out. Successful implementation requires considering the specific responsibilities of specialist functions, such as fraud and corruption control, governance, and process control. It also includes the requirement of all staff to report corrupt conduct, identify corruption risks and report corruption control weaknesses.⁷

To assess whether agencies defined responsibilities for managing fraud and corruption, the Commission inspected fraud and corruption control policies from the long-form survey respondents for information relating to responsibilities.

Of the 29 long-form survey respondents who provided a copy of their fraud and corruption policy, all policies provided to the Commission defined fraud and corruption control responsibilities. Better quality policies also defined the owner of the policy and assigned responsibilities to specific prevention, detection and response or investigation roles. Some policies also specified the responsibilities of both staff and managers for fraud and corruption control.

Some focus group attendees reported challenges with assigning responsibilities. Specifically, they found it hard to determine how to assign responsibilities to the right person. Other agencies reported that they found it hard to define responsibilities in circumstances where they are shared.

Several focus group attendees indicated that defining responsibilities was an area where they would like more guidance and a more prescriptive approach than the circular provides.

Risk-based preventative and detective controls

Robust internal controls are essential for preventing and detecting corruption and are required under the circular. Internal controls are a collection of policies, procedures, processes, tasks, and other various aspects that agencies put in place to manage business, operational, financial, compliance and other types of risk.⁸ Thus, implementing risk-based preventative and detective controls not only helps prevent corruption but also results in more efficient and effective operations in line with an agency's objectives.

The exact nature of these controls varies from agency to agency and depends on their risk profile. While the term "internal controls" is broad, some examples of internal controls that can prevent corrupt conduct include segregation of duties, staff rotation and employment screening. Examples of internal controls that can detect corruption include complaint mechanisms, and review and analysis of transactional data.

These controls should be risk-based so that an agency's limited resources and corruption control efforts are dedicated to where they are most needed. These controls should also be well-documented and understood by relevant staff. To obtain assurance they remain effective, they also require continual review and improvement.

To assess the quality of internal controls, all survey respondents were asked to what extent they had comprehensive, well-documented internal controls and whether these controls were effective for preventing and detecting corrupt conduct. Long-form survey respondents were also asked why they thought their controls were effective or ineffective.

Additionally, all survey respondents were asked about the strength of specific internal controls in the areas of employment screening, ICT, and checks performed by line management. These specific areas of control were selected because of their tendency to arise in Commission investigations.

Overall, most agencies reported that they had a comprehensive suite of risk-based preventative and detective controls. This chapter highlights several ways that agencies can continue to strengthen their internal controls

Risk-based control findings

According to the survey results, most survey respondents reported that they had a comprehensive suite of controls for preventing and detecting fraud and corrupt conduct (76%) and that these controls were adequately documented (76%). This means that almost a quarter of survey respondents reported that their suite of controls and associated documentation was inadequate.

Similarly, most respondents thought that their agency had effective controls for preventing and detecting fraud and corrupt conduct (81%). Long-form survey respondents provided some reasons for this, including that the agency:

- had high quality controls in place to detect corrupt conduct (24%), with some survey respondents also citing the strength of specific controls related to ICT, recruitment, physical security, finance or procurement

⁷ NSW ICAC, *Assessing Corruption Control Maturity*, February 2023.

⁸ N Sheppard, *The System of Internal Control*, 2022, [iia-whitepaper_the-system-of-internal-control.pdf](#)

- had strong fraud and corruption control reporting policies (19%), training (5%) or systems (3%)
- performed internal or external audits, which provided assurance that internal controls were working (16%) or that they regularly reviewed internal controls (5%)
- had a good understanding of risk (16%)
- detected no actual and/or attempted corrupt conduct (14%)
- had good oversight of itself (5%)
- collected high quality data (3%).

Long-form survey respondents also provided reasons why agencies may be less effective in preventing and detecting fraud and corruption. These reasons included:

- scope for greater corruption maturity (14%)
- uncontrolled fraud and corruption risks (11%)
- difficulty in producing comprehensive fraud and corruption control documents when multiple teams are involved in different aspects of the process (5%)
- few fraud and corruption prevention staff, which meant that the effectiveness of controls was not examined (5%)
- the size of the agency or geographic spread, which made it more difficult to detect corrupt conduct (3%)
- limited use of data analytics (3%)
- lack of skilled complaints-handling staff (3%) or a limited public interest disclosures campaign (3%)
- that controlling external fraud was difficult (3%).

The focus group attendees revealed that some agencies found it easy to comply with the requirement to have risk-based preventive and detective controls (40%) while others found it difficult (47%). Some found it difficult because:

- of the volume of risks and controls that need to be implemented
- of the difficulty embedding controls when the agency is busy
- it is easy to specify controls, but difficult to implement them and to measure whether they are effective

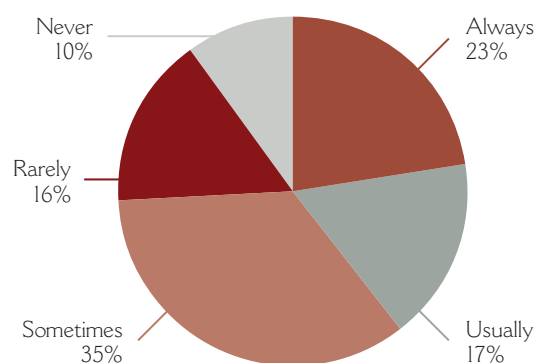
- data can be difficult to access due to privacy restrictions or multiple custodians
- of low appetite for detecting fraud and corruption and some tolerance for corruption due to competition between delivering essential services and detecting fraud and corruption
- of difficulty implementing specific controls, such as getting people to understand the value of updating risk registers.

Employment screening and ICT controls

Employment screening helps to ensure that only people with sufficient integrity are allowed entry into the agency. Better practice employment screening involves robust risk-based pre-employment screening on entry to the organisation. It also includes additional periodic employment screening when there are new risks that need to be mitigated, such as when an employee is promoted or their duties substantially change.

The majority of those surveyed (84%) reported that their agency conducts pre-employment screening on new employees, as per Figure 2. However, few (23%) reported that their agency consistently rescreens existing employees when they transfer to a new role within the organisation.

Figure 2: How frequently agencies conduct employment screening on employees transferring to a new role within the organisation

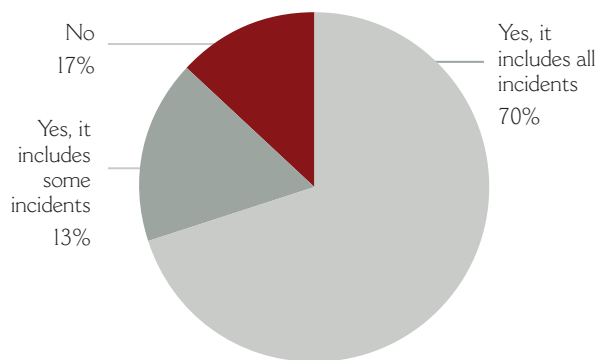


The Australian Standard on Fraud and Corruption Control *AS8001:2021* identifies that technology-enabled fraud is a rapidly evolving threat faced by organisations.⁹ It is reassuring that nearly all survey respondents reported that their agency has a formal ICT security strategy (97%) and includes cybercrime on their agency's enterprise risk register (98%).

⁹ Standards Australia, *AS 8001:2021*, Fraud and Corruption Control.

As per Figure 3, most survey respondents reported that their agency keeps a database that records all ICT security incidents, but a large minority did not capture all incidents, indicating that there is room for improvement.

Figure 3: Whether agencies keep a database that records ICT security incidents



Of those surveyed, 20 per cent reported that their agency either did not have a tested response plan for ICT security incidents or had no response plan.

Detecting corrupt conduct by managerial review

Ultimately, many controls can be circumvented by 'bad apples' and adding too many controls can reduce the productivity of an agency. Frontline managers are in a unique position to detect anomalies that indicate whether internal controls are working effectively and to suggest how to strengthen controls.

There is scope to improve the monitoring carried out by line management. According to the survey findings, only 20 per cent of the sample reported that their agency's line management always conducts reviews or checks to detect irregularities such as unusual or suspicious activity. An additional 29 per cent of respondents reported that line management sometimes undertakes reviews to check for irregularities. The survey results also indicate that operational staff do not always have the knowledge to spot transactions that require further scrutiny. Only 29 per cent reported that it was very typical that staff could spot these transactions, whereas 47 per cent reported that it was somewhat typical.

Evaluation

For several agencies, risk-based preventative and detective internal controls were perceived as a somewhat difficult area with which to comply. Specifically, while corruption controls were seen as easy to define, agencies found it hard to implement controls and to measure whether they had been successfully implemented.

One key strength is that most agencies reported that they had a comprehensive suite of controls for preventing fraud and for detecting fraud and corrupt conduct, and that they adequately documented those controls. However, some agencies did not meet these requirements and should consider strengthening their controls.

While pre-employment screening is typically performed, very few agencies routinely rescreen employees, which exposes these agencies to corruption risks.

Most agencies recognised the importance of ICT controls, but some agencies should consider improving the quality of their database to record all ICT incidents, and ensure that they have a tested response plan.

Very few agencies had line management that consistently checked for irregularities. This could be strengthened by ensuring line management has both the responsibility and the capacity to spot suspicious transactions.

Responding, investigating and reporting fraud and corrupt conduct

The circular requires that an agency's fraud and corruption control framework includes policies, systems and processes to respond to, investigate and report suspected fraud and corruption. This requirement is supported by legislation such as the *Public Interest Disclosures Act 2022* and the *Independent Commission Against Corruption Act 1988*. The Commission surveyed all agencies to determine:

- whether they have a clear process in place for reporting corruption
- whether investigations are conducted well and with appropriately skilled staff
- how agencies report fraud and corruption internally to their Chief Executive Officer (CEO) and their ARC
- how agencies record fraud and corruption incidents.

Long-form survey respondents were also asked:

- whether staff are confident in reporting corruption and are protected from reprisals
- how agencies report fraud and corruption externally to the Commission and to the police
- how external parties such as suppliers, contractors and customers report fraud and corrupt conduct.

Generally, the focus group attendees found it easy to comply with this aspect of the circular, which can be expected given the amount of guidance available on this topic. However, the survey findings indicate that there are some potential areas for improvement, such as strengthening third party reporting systems and ensuring that investigations into suspected fraud and corruption are conducted properly.

Processes for reporting fraud and corruption and protecting complainants

Encouraging individuals to report suspected fraud and corruption, and protecting complainants from reprisals, is a fundamental part of a well-functioning complaints handling system. One strength is that all agencies reported that they have processes in place for reporting fraud and corrupt conduct, and for protecting reporters. Almost all agencies reported that their process complied with NSW Ombudsman guidelines (90%), with the remaining respondents unsure.

While internal reporting processes were clearly established, reporting processes for external parties such as suppliers, contractors and customers were less formalised. Nearly a quarter of survey respondents (24%) reported that they did not have a system for external parties to report suspected corrupt conduct, which naturally reduces the likelihood that these parties will report corrupt conduct.

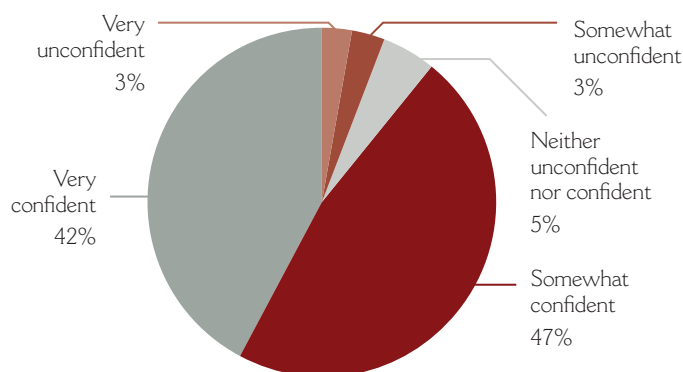
Among long-form survey respondents who did have a reporting system for third parties, a variety of methods was used, including a:

- complaints management system or website (24%)
- report to an agency contact or unit, or a contract manager (24%)
- policy (22%)
- hotline (19%)
- statement of business ethics (14%).

However, several of the methods listed, for example, a complaints management system, policy or statement of business ethics, are not strictly reporting methods, but rather systems or documents related to reporting. Better practice approaches clearly direct external parties how to report corrupt conduct rather than simply describing the obligation to report.

As per Figure 4, most long-form survey respondents were confident that staff would report fraud and corrupt conduct. They indicated that this was due to having adequate training on how to report (32%), a culture that supported making reports about fraud and corrupt conduct (24%) and good reporting processes in place (16%). Some reasons why agencies were less confident that staff would report include the low quality or frequency of corruption reports received (8%), complexities due to their workforce composition or geography (5%), staff did not know how to recognise corruption (5%) or were unaware of their reporting obligations (3%).

Figure 4: How confident respondents are that agency staff would report fraud and corruption



Most long-form survey respondents felt very confident that their agency would protect staff if they reported fraud and corruption (74%), with a further 21 per cent somewhat confident and only 5 per cent very unconfident that staff would be protected. The primary reason for this confidence was due to having good policies and procedures in place (67%). Other factors included:

- culture (28%)
- positive past instances of protecting staff (14%)
- training and education (11%)
- legislative protections (8%)
- experienced complaints handling staff (6%).

Reasons why some respondents were less confident included past instances where reporters were treated poorly (3%), or immature reporting systems and processes (6%).

Investigating corruption

Agencies took a few different approaches to investigating fraud and corrupt conduct. While 79 per cent of agencies reported conducting their own investigations using agency staff or contracted investigators, 20 per cent used another government agency, for example, a cluster lead agency, and one per cent did not investigate any allegations.

Table 5 shows, among agencies who conducted their own investigations, how many investigations were conducted by agency staff and how many by contracted investigators.

Reporting suspected fraud and corrupt conduct to internal and external stakeholders

As presented in Table 6, most survey respondents stated that all instances of fraud and corrupt conduct are reported to their CEO and ARC.¹⁰

Long-form survey respondents were asked to what extent they have reported to external agencies. As per Figure 6, most respondents stated that their agency had not made a report to the Commission in the past financial year.

Table 5: Number of investigations into fraud and corrupt conduct, and who conducted them

		Number of investigations conducted into suspected fraud and corrupt conduct		
		None	1 to 10 investigations	More than 10 investigations
Who conducted the investigation	Agency staff	48%	34%	18%
	Contracted investigators	66%	29%	5%

Regardless of whether investigations are conducted by agency staff, contracted staff or another public sector agency, two important features of robust investigations are that the investigator is independent of the unit being investigated (to avoid bias) and that the investigator is appropriately qualified. As shown in Figure 5, most agencies reported that allegations are always investigated by personnel who are perceived to be independent of the business area being investigated and that they are appropriately qualified.

Figure 5: How frequently personnel investigating allegations of fraud and corrupt conduct are perceived as independent of the unit being investigated and qualified

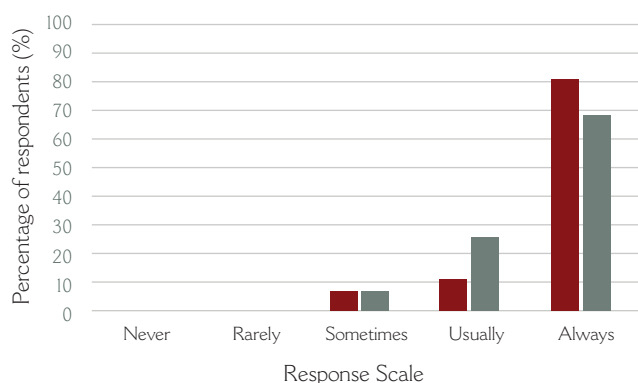


Table 6: Whether fraud and corruption is reported to the CEO and ARC

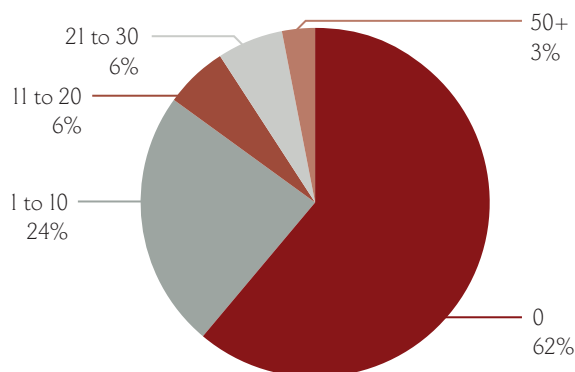
Is fraud and corruption reported?	Per cent (%) of agencies	
	CEO	ARC
Yes	90	82
No, only some instances are reported	10	17
No, no incidents are reported	0	1

- Investigated by personnel independent of the business area being investigated
- Appropriately qualified

¹⁰ As noted in NSW ICAC, *Dealing with Corruption, Fraud and the ICAC: the role of public sector Audit and Risk Committees*, September 2020, the ARC should not be handling complaints or taking control of investigations.

When reporting to the Commission, a small percentage of agencies relied on their cluster to make the report (5%) or were unfamiliar with how to report because they have not done so before, were not sure how to or did not have a policy in place (8%).

Figure 6: Number of reports made to the Commission¹¹



In the past financial year, police reports were rare.¹² Most agencies made no police reports (79%) and nearly 20 per cent of the sample made between one and 10 police reports. When reporting to police, agencies typically relied on a senior authorised official to report (30%), reported via a nominated section or unit (21%) and/or in line with specific policy or legislative documentation (24%). A small percentage (8%) did not have a formalised procedure.

Capturing and documenting fraud and corrupt conduct

Accurately documenting incidents of fraud and corrupt conduct helps ensure that they have been handled appropriately and that proper procedures have been followed. It also allows agencies to apply lessons learnt and update controls, as well as to conduct trend analyses for patterns of corrupt conduct. While most agencies (78%) keep a database of suspected incidents of corrupt conduct that are reported it is concerning that over 20 per cent do not.

If an agency uses a database, it is important that it captures all incidents. Of the agencies that record incidents, most (77%) reported that they consistently store all incidents of corrupt conduct within this database. The remaining respondents reported that their agency stored some but not all incidents (9%) or that they were unsure (14%).

¹¹ The 31-49 range was excluded from this figure as there were no scores in that category.

¹² Note that the survey respondents completed the survey throughout the 2022 calendar year. As a result, financial year refers to the July 2020-June 2021 financial year for those who completed the survey in the first half of the year, and the July 2021-June 2022 financial year for those who completed the survey in the latter half of the year.

As presented in Table 7, of the agencies that had a database, most recorded both the outcomes and the actions taken in response to a suspected incident of corrupt conduct.

Table 7: What information is stored about corrupt conduct incidents within databases

Type of information	Per cent (%) of agencies
Outcomes and actions	81
Outcomes	3
Actions	1
No information	3
Don't know	11

Evaluation

Overall, respondents stated that agencies have good processes in place for agency staff to report suspected fraud and corrupt conduct. Respondents were generally confident that staff would report suspected fraud and corrupt conduct and that they would be protected from adverse outcomes such as reprisals. To improve upon this, agencies can ensure that third parties have a clear understanding of how to report corrupt conduct, as many agencies did not have proper processes in place.

While the data from both the survey and the focus groups suggest that it is easy to comply with this aspect of the circular, the focus group attendees identified some challenges associated with reporting corrupt conduct. Some attendees stated that there was confusion regarding how to report, there were unclear reporting lines, and that staff were unsure how reports were handled. Other focus group attendees stated that staff were fearful of reporting, and that there was a need for a stronger speak-up culture supported by a positive tone from the top.

Over half the sample reported that they had not investigated any incidents of suspected fraud and corruption, which, on its face, suggests that fraud and corruption is not a significant issue for most agencies. However, low rates of complaints and little investigative activity do not necessarily mean that corrupt conduct does not exist. Similarly, there was a low rate of complaints made by agencies to external bodies such as the police and the Commission. This may be due to low rates of corrupt conduct, a failure to detect corrupt conduct, or a lack of appetite to investigate and/or report to the Commission.

Generally, investigations were conducted by skilled people who were independent of the unit being investigated, however, all agencies should ensure that they meet these criteria. The findings indicate that information about fraud and corruption tends to reach senior levels of the organisation through reporting to the CEO and ARC.

While the quality of recording and storing incidents of corruption is high, there is some room for improvement. All agencies should record corruption incidents within a database, capture all incidents, and record both outcomes and actions.

Employee awareness and education measures

The circular requires that agencies have employee awareness or education measures regarding fraud and corruption. Such measures allow staff to be familiar with what corruption is, how to report corruption, and to understand their obligations in the workplace.

Better-practice training programs have high-quality content, ensure that a high proportion of staff are trained, and customise training content to accommodate specialist roles and high corruption risk areas. They also assess staff to determine the effectiveness of the training sessions and whether staff can apply what they have learnt.

The Commission asked long-form survey respondents to determine what corruption prevention and ethics training their agencies provide. To assess training coverage, long-form survey respondents provided estimates of the number of staff who have received fraud and corruption control-related training. To assess the quality of training, long-form survey respondents provided samples of training material. Lastly, respondents were asked whether agencies assess training and how they assess ethics, fraud and corruption control awareness.

Overall, the results suggest that agencies could dedicate more resources to customising training for higher-risk roles. While the corruption prevention training coverage was adequate, all staff should receive corruption prevention training and there is scope to improve training coverage. There was also scope to improve how agencies assess whether staff understand ethics, fraud and corruption control. In addition, the focus group attendees raised several barriers that make it challenging to deliver training. An even split of the focus group attendees thought training was an easy or a difficult aspect of the circular with which to comply (47% easy; 47% difficult).

Training content and customisation

Agencies were asked which fraud and corruption control and ethics courses were mandatory for all staff to complete. Only one respondent did not list any mandatory training, indicating that 97% of agencies had at least some mandatory training. The top five courses were:¹³

1. Code of conduct and ethics	77%
2. Fraud and corruption prevention	57%
3. Conflicts of interest	20%
4. Gifts, benefits and hospitality	20%
5. Cyber security	20%

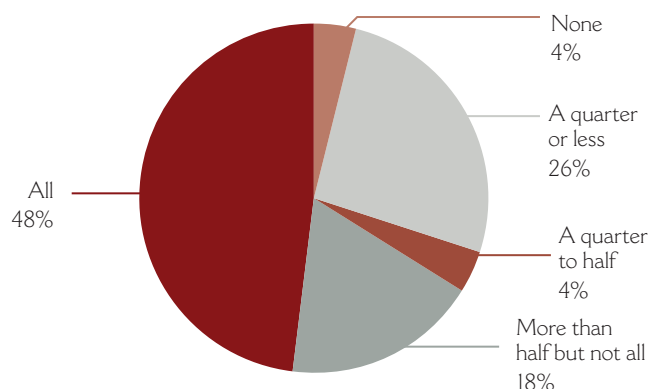
Some agencies offered additional fraud and corruption training and ethics courses to certain staff. This included training on procurement and ethics, conflicts of interest, corruption prevention, public interest disclosures, and leadership development or professional development courses.

A qualitative review of the training material samples provided indicated that training tends to be generic and not tailored to specific roles.

Training coverage

Long-form survey respondents provided the Commission with estimates of the number of staff who received corruption prevention training in the past three years. This was compared with headcount data from these agencies, allowing the Commission to estimate the percentage of staff who had received this training (see Figure 7). When analysing the 23 agencies that provided data, 65 per cent of staff had received corruption prevention training in the past three years. Given that this sample consisted of agencies that have their own corruption prevention function and does not consider staff turnover, this figure may be lower across the NSW public sector.

Figure 7: Proportion of staff who received fraud and corruption training in the past three years



¹³ An additional four respondents did not specify any mandatory fraud and corruption control training but specified ethics training.

Barriers associated with delivering training

The focus group attendees reported difficulties in getting staff to value corruption prevention-related training and attend the training. To improve participation, one agency found it was useful to frame the course as ethics training rather than fraud and corruption training. Another barrier was getting staff to value and understand the need for training. For example, one agency reported that it was difficult to get staff to value the training when they saw it as conflicting with the delivery of their role. Similarly, another agency reported that they had to justify the need for training to staff. They found training was more effective when they framed it in terms of real-life events or Commission investigations, as it highlighted the importance of preventing corruption.

Several agencies reported difficulties in delivering corruption prevention training due to the size, context or complexity of the agency. For example, training was perceived as difficult for agencies with:

- a large number of staff, which made it logistically challenging and cost-prohibitive
- a high proportion of casual staff or staff that worked non-standard hours, which made it difficult to find times that these staff could attend training
- a workforce that does not have computer access
- lower rates of English literacy
- cultural norms that may not perceive that corruption is a problem.

Assessment of ethics, fraud and corruption control

Better practice approaches to fraud and corruption control involve assessing staff understanding of ethics, fraud and corruption control, to help ensure that staff behave ethically and in line with public sector values.

As presented in Table 8, just over half the sample reported that their agency assesses understanding of ethics as well as fraud and corruption control. However, agencies reported in focus groups that it was far more difficult to ensure that staff demonstrate actual awareness and understanding of fraud, corruption and ethics rather than just delivering “tick the box” training.

Table 8: Whether agencies assess staff understanding of ethics, fraud and corruption

		Understanding of fraud and corruption control	
		Yes	No
Understanding of ethics	Yes	62%	8%
	No	10%	20%

Long-form survey respondents were asked what techniques they use to assess staff understanding of ethics, fraud and corruption control. As shown in Table 9, most respondents reported that they deliver training, assess staff or collect feedback from participants. Some agencies used declarations or attestations, for example, that staff understand and will abide by the code of conduct. Other methods that agencies used included gathering information from incidents of corruption, or conducting fraud risk assessments or a policy or compliance review. Better practice approaches used a variety of strategies.

Table 9: Techniques that agencies use to assess staff understanding of ethics, fraud and corruption control

Techniques	Per cent of agencies (%)
Training, for example, repetition of training	78
Assessment of the material	39
Further education material, readings or communication	14
Surveys to measure understanding	11
Annual policy or compliance reviews	11
Annual declarations regarding understanding of code of conduct or other declarations	11
A question-and-answer session or collection of feedback	6
Assessment of incidents of corruption	8
A fraud risk assessment	6
Attestations	3
Monitoring of staff completion of training modules	3

Evaluation

The success of training initiatives depends on: the quality of the training; the ability to tailor the training to the audience and to higher risk roles; a high proportion of staff completing the training; and assessing understanding of the training.

The research findings show that agencies deliver a variety of fraud and corruption training and ethics training to all staff, with some specialist training to particular staff. Overall, mandatory training percentages were quite low, indicating that there were few courses that were mandatory for all staff across all agencies. For example, only 57 per cent of agencies reported that fraud and corruption prevention was a mandatory training course delivered for all staff. Given this training was not often mandatory, it is not surprising that that only about two-thirds of the staff in the agencies who provided training figures had received corruption prevention training. While agencies have a policy of providing mandatory training, in practice, many agencies appear to struggle to deliver this training to all staff on a regular basis. Consequently, there is scope for expanding and mandating fraud and corruption control training and ethics training across the NSW public sector.

Agencies reported numerous challenges in delivering training, including getting staff to value and understand the need for training, and logistical training challenges due to the nature and composition of agencies.

One additional barrier identified in focus group sessions was the difficulty in customising material for highly specialised roles, such as corruption prevention training for individuals who engage in procurement. For obvious reasons, customised approaches require a deeper understanding of corruption risks, and greater resourcing. Some agencies were able to address these challenges by using content created by the Commission, although this content was not customised to the agency's operational environment.

Assessing staff helps to ensure that they have a deeper knowledge of the training and can apply what they have learnt. However, just over half the agencies in the sample assessed staff knowledge of ethics and fraud and corruption control training. Better practice approaches used a variety of assessment techniques to test understanding of the training.

Robust third-party management systems

Most agencies rely on third parties to deliver their public services. However, outsourced arrangements require careful management to control the risk of fraud and corruption. Accordingly, the circular requires that agencies have robust third-party management systems in place.

While the circular does not define “third parties”, the Commission uses a broad definition that encompasses suppliers, contractors and sub-contractors, and grant recipients. These arrangements may involve the private sector, not-for-profit sector or other public sector agencies.

To assess how agencies manage third parties, the Commission surveyed agencies to determine to what extent they:

- perform due diligence
- have clear accountabilities for managing third-party corruption risks
- apply specific internal controls
- inform third parties of their obligation to report fraud and corrupt conduct to the agency.

Long-form survey respondents were also asked open-ended questions including:

- what training or support they offer to those responsible for managing third parties
- how they assess the effectiveness of internal controls for managing third parties
- what steps they take to ensure third parties inform staff how to report corrupt conduct.

Together, the focus group and survey data indicate that achieving robust third-party management systems is challenging and that there is scope for agencies to improve their practices.

Challenges of managing third parties

Focus group attendees reported that ensuring robust third-party management systems was the most difficult aspect of the circular with which to comply.

First, they stated that the term “robust” is not clearly defined and so agencies do not know how to demonstrate that they comply. In addition, the reference to “systems” is unclear, as this term can be interpreted in many ways. For instance, agencies were unclear whether “systems” referred to procurement systems, ICT systems, or the fraud and corruption framework.

Secondly, agencies felt that they have limited control and ability to influence third-party controls and frameworks. This was particularly the case when sub-contractors were involved, or when agencies relied on cluster lead agencies for their outsourced arrangements, with limited control or visibility of what was occurring.

Thirdly, there is a need for more face-to-face training and engagement with third parties, which goes beyond supplying the statement of business ethics and the code of conduct.

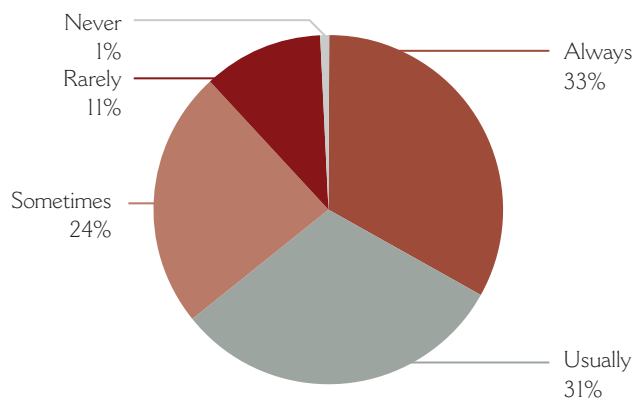
Performing due diligence on third parties

Conducting due diligence helps to prevent unethical third parties from gaining access to an agency. However, nearly a quarter of those sampled did not consistently perform risk-based due diligence on third parties before engaging them (18% sometimes; 3% rarely; 2% never). Only 30 per cent of respondents always performed risk-based due diligence and 46 per cent usually performed it.

Clear accountabilities for managing third-party fraud and corruption risks

Assigning clear accountabilities is essential for ensuring that there is ownership and management of third-party fraud and corruption risks. Nearly two-thirds of the sample typically had contracts and service-level agreements with clear accountabilities for managing the risks of fraud and corrupt conduct (see Figure 8). One third of the sample did not consistently include such accountabilities, indicating that this is an area for improvement.

Figure 8: Frequency with which agencies have contracts and service-level agreements with clear accountabilities for managing the risks of fraud and corrupt conduct



One technique to manage third-party fraud and corruption risks is to include accountabilities in the position descriptions of staff who manage third parties. However, few agencies reported that they consistently did this (see Table 10).

Table 10: How frequently position descriptions of staff managing third parties include accountabilities for managing fraud and corruption risks

Frequency	Per cent (%) of agencies
Always	21
Usually	14
Sometimes	31
Rarely	25
Never	9

Training offered to those managing third parties

Long-form survey respondents were asked to specify what training they provided to those responsible for managing third parties. Twenty-five agencies reported that they provided staff training – Table 11 shows the type of training provided.

Table 11: Type of training offered to staff responsible for managing third parties

Training type	Per cent (%) of agencies
Procurement training	56
Fraud and corruption awareness training	32
External training delivered by the Commission, for example, contract management and procurement	24
Contract management	16
Agency specific training	16
Code of conduct training	12
Conflict of interest training	4
Training (unspecified)	4

A small percentage of respondents reported that they shared knowledge through a community of practice (3%) or an advice function (9%). Other agencies also relied on passive strategies such as directing employees to educational material and resources (12%) or a policy (9%). In summary, individuals who receive support through a variety of methods with a particular emphasis on more active strategies are better placed to manage third parties.

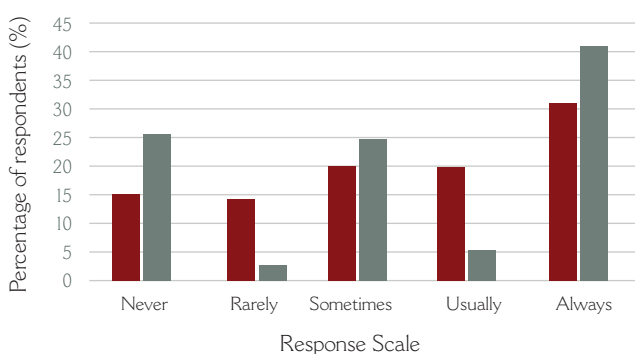
Third-party internal controls

Most agencies (82%) reported that they had specific internal controls for third parties to prevent and detect fraud and corrupt conduct, while 18 per cent of the sample had no such controls in place.

Long-form survey respondents were asked how they assessed the effectiveness of third-party controls designed to prevent fraud and corruption, with the most frequently reported methods being:

- reference to agency processes, policies or procedures (39%); procurement processes, policies or procedures were typically cited
- a risk assessment (36%)
- internal audit (36%)
- external or an independent audit (21%)
- contract management processes and contract registers (21%); for example, reviews of contract variations, meetings with contract management, and reviews of the contract
- assessment, monitoring or review of internal controls (11%)
- access to controls such as delegations or databases (7%)
- annual attestations (7%)
- outcome of investigations (7%).

Figure 9: How agencies enforce the statement of business ethics



The use of documents such as policies, procedures and processes is not a method for assessing the effectiveness of third-party controls. While good policies, procedures and processes are important, agencies may benefit from more actively monitoring the effectiveness of third-party internal controls to prevent fraud and corruption.

Statements of business ethics or equivalent documents do not appear to be consistently provided and implemented for third-party arrangements. As shown in Figure 9, many agencies do not routinely provide statements of business ethics to suppliers, and many of those that do provide them do not require the agency to sign them.

Obligations for third parties to report fraud and corruption to the agency

Generally, most agencies do not regularly require third parties to inform their staff of how to report suspected fraud and corruption to the agency. Fifty per cent of agencies either never or rarely required third parties to frequently instruct their staff in how to report fraud and corrupt conduct to the agency (26% never; 24% rarely). Only 16 per cent of agencies always require third parties to frequently tell their staff how to report fraud and corruption (sometimes 23%; usually 11%).

Long-form survey respondents reported several different methods to advise third parties of their obligation to report fraud and corruption. These included:

- specifying the obligation to report in the contract, terms of engagement or purchase order (31%)
- using a statement of business ethics (25%)
- making this obligation part of the tender or procurement process (17%)
- including it in the supplier code of conduct (14%)
- including information on their website (14%)
- delivering training (11%)
- raising the topic in meetings and discussions with the third party (6%)

- Provided the statement of business ethics
- Third party required to sign statement of business ethics (of those that are provided one)

- embedding the requirement as part of the contract management process (3%)
- using an external agency to monitor (3%)
- relying on periodic attestations from the third party (3%).

In addition, several agencies reported that they did not use any communication methods (14%) or did not know whether they had any systems in place (6%).

Evaluation

Overall, these figures demonstrate that many agencies do not have robust third-party management systems in place. Agencies require more guidance on what a robust third-party management system involves and how to measure this. The research findings indicate that relatively few agencies were consistent in performing due diligence, assigning clear accountabilities for third parties, and applying a range of corruption controls for third parties. Specifically, agencies should ensure that they:

- consistently perform due diligence on all third parties¹⁴
- ensure that there are clear accountabilities for managing third-party fraud and corruption risks and that these are routinely included in the position descriptions of those managing third parties
- provide adequate support to staff who are responsible for managing third parties, and use both active and passive training strategies; agencies should ensure that their training covers a range of topics such as procurement, contract management, and fraud and corruption awareness
- routinely provide a statement of business ethics (or equivalent document) to third parties and ensure it is signed
- utilise active strategies to assess the effectiveness of third-party controls, which go beyond having policies and procedures
- clearly communicate with third parties so they are aware how they can report corruption to the agency.

Reviewing the fraud and corruption control framework

ARCs play an important role in overseeing the corruption control framework and provide assurance that the framework meets best practice. According to the circular, agencies are required to demonstrate that they regularly review their fraud and corruption control framework and reporting.

To assess compliance with these requirements, the Commission surveyed all agencies on their fraud and corruption control reporting and requested that long-form survey respondents provide sample minutes from ARC meetings.

Reporting to the ARC

The circular requires that agencies ensure that ARCs periodically review fraud and corruption frameworks. Survey responses indicated that nearly all agencies (98%) complied with this requirement.

As an additional check, the Commission requested that long form-survey respondents provide copies of ARC minutes from the past three years, to verify whether the framework had, in fact, been reviewed periodically. Of the 19 agencies who provided a copy of their minutes, 100 per cent reported that the ARC reviewed the framework periodically.

In addition, of the 19 long-form survey respondents who provided reports, 100 per cent provided reports regarding progress towards achieving the fraud and corruption control plan or strategy to the ARC in the last three years.

Reporting to senior management

Next, the Commission assessed reports made to senior management regarding the fraud and corruption plan or strategy. Compliance was generally high, as, of the 19 agencies that provided documents, 95 per cent made reports about progress towards achieving the fraud corruption plan or strategy to senior management in the last three years. Only 5 per cent did not report within the period.

While these figures are promising, caution is needed in interpreting these figures, as several agencies did not submit documentation. As a result, it is possible that compliance with these requirements is lower in practice.

¹⁴ Refer to NSW ICAC, *Supplier due diligence*, June 2020.

Evaluation

It appears that most agencies periodically review their fraud and corruption framework, based on the survey findings and by reviewing ARC minutes. Most agencies periodically report to the ARC on the fraud and corruption framework and provide it with sample reports regarding achieving the fraud and corruption control plan or strategy. In addition, most agencies also appear to provide senior management with reports regarding the fraud and corruption control plan or strategy.

Additional resources

Agencies may wish to consult the following Commission publications for further guidance:

Mature corruption control: the key outcomes of better practice, March 2023.

Corruption control maturity, February 2023.

Sample fraud and corruption control policy, January 2021.

Advice on developing a fraud and corruption control policy, January 2021.

Supplier due diligence, June 2020.

Strengthening employment screening practices in the NSW public sector, February 2018.

These publications are available from
www.icac.nsw.gov.au.

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