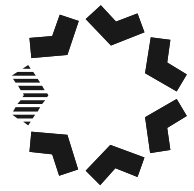


NATIONAL  
COMPETITION  
COUNCIL



# Fraud Control Plan 2011-12

National Competition Council  
Policy document



**February 2012**

## **1 Introduction**

The Chief Executive of the National Competition Council is required under section 45 of the Financial Management and Accountability Act (FMA Act) to implement a fraud control plan for the agency. For this purpose, fraud includes fraud by persons outside the agency in relation to activities of the agency.

Fraud prevention strategies are an integral part of the corporate governance of the Council, and staff and management are expected to be conscious of the obligations and requirements of the Fraud Control Policy. This document sets out the Council's strategy for controlling fraud and is available to all staff on the Council's intranet site under the NCC Policies folder located in the Administration section.

Fraud control is only one aspect of the Council's overall risk management strategy. Other components of the risk management strategy include the Governance Guidelines and Administrative Procedures for Councillors, Whistleblower Protection Policy, Information Security, Values in the APS, Workplace Health and Safety Policy, procedures for handling 'public' monies under the FMA Act and Finance Orders, and Chief Executive Instructions.<sup>1</sup> Council processes, particularly the oversighting of the work program and financial performance by Councillors and the annual reviews of the Council's risk management arrangements by the Audit and Risk Management Committee, are also important to the Council's approach to fraud control.

## **2 Background on the National Competition Council and its work**

The National Competition Council is an independent statutory agency established under Part IIA of the Competition and Consumer Act 2010 (CCA). It was established in 1995 to assist the Australian and state and territory governments to implement the National Competition Policy (NCP) including by assessing jurisdictions' progress with implementation, and to make various recommendations relating to third party access to monopoly infrastructure.

With the completion of the NCP program in 2005-06 the Council's assessment role finished. The last year of NCP payments was 2005-06.

The Council has a continuing role in making recommendations to governments on arrangements for third party access under Part IIIA of the CCA and under the National Gas Law, and in some cases decisions under the National Gas Law. The Council considers applications for the declaration of services for third party access and pipeline coverage and revocation of coverage and makes recommendations to Ministers and recommends to the Australian Government on whether state/territory regimes for providing third party access

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<sup>1</sup> The Council has adopted the ACCC's Chief Executive Instructions given the ACCC provides the Council with personnel and financial services.

should be certified as effective. The Council makes determinations on the form of regulation of natural gas pipelines.

The Council comprises up to five persons drawn from the private sector and appointed by agreement of the states and territories. Each person is a part-time appointee. The Council is supported by a secretariat of about 10 staff. The secretariat has an Executive of two officers and a Corporate Services Group that includes a member of the Executive.

The appropriation for the Council for 2011-12 is \$2.87 million. The Portfolio Budget Statements provide details of the appropriation. The Australian Government meets all costs of the Council and secretariat. The Council has a Service Agreement with the Australian Competition and Consumer Commission (ACCC) to provide all personnel and financial services. The Council's Corporate Services Director has immediate responsibility within the secretariat for overseeing personnel and financial arrangements, including the work undertaken on the Council's behalf by the ACCC.

### **3 Legislative obligations**

Section 45 of the FMA Act specifies that the Chief Executive is responsible for implementing a Fraud Control plan (s45 of the FMA Act) for the agency (where fraud includes fraud by persons outside the agency) and is accountable to the Minister for the effective implementation of the agency plan.

Under FMA Regulation 16A the Minister for Home Affairs may issue guidelines about the control of fraud, dealing with fraud risk assessments, the preparation and implementation of fraud control plans and arrangements for reporting of fraud. Officials performing duties in relation to the control and reporting of fraud must act in accordance with the Fraud Control Guidelines.

To address its obligations the Council assesses the risk of fraud, develops and implements fraud control strategies and reviews the effectiveness of these strategies. The desired outcome is the elimination of fraud against Australian Government programs, including by public sector employees and persons outside the agency.

Fraud control involves fostering an environment within the agency which makes active fraud control a responsibility for all staff. The Chief Executive should ensure that relevant staff attend training programs covering fraud control at least every two years and that any internal training programs are reviewed every two years. (Because of the small size of the Council, Council staff attend external Australian Public Service (APS) training.)

As well as fraud prevention activity, the Chief Executive is also responsible for:

- detecting and reporting of criminal offences committed, or suspected of being committed, against the agency;

- investigating routine instances of fraud against the agency's programs, irrespective of whether the investigation results in the application of an administrative remedy, or referral of the matter for prosecution; and
- investigating matters concerning the agency as agreed with the Australian Government's law enforcement bodies.

## **4 Definition of fraud**

For the purpose of this policy, fraud against the Australian Government is defined as 'dishonestly obtaining a benefit by deception or other means'. A benefit is not restricted to monetary or material benefits and may be tangible or intangible. A third party may also obtain a 'benefit' rather than, or in addition to, the perpetrator of the fraud.

### **Testing for fraud**

Testing whether a fraud has been committed must be carefully managed, with particular care to ensure that individuals are not wrongfully accused.

In testing for fraud, the President of the National Competition Council or his delegate must seek to answer the following questions:

- did a person or entity employ deceit?
- was the action unlawful?
- did the action result in a person or entity receiving money/benefits to which the person or entity is not entitled or was there an attempt made by a person or entity to obtain money/benefits to which the person or entity is not entitled?

In cases of a suspected breach of security or the passing on of sensitive or confidential information, the President or his delegate will also assess the likely effects on the Council having regard to its risk management arrangements. (Please refer to the Council's Risk Management Plan 2011-13.) In testing whether sensitive or confidential material has been passed on, the President or his delegate will seek to answer the following questions:

- what is the importance of the (actual or suspected) security or information breach?
- what is the extent of the breach?
- is the action unlawful?
- was the action pre-meditated?
- is there a fault in the Council's fraud control system?

## **5 The Council's approach to fraud prevention**

The Council has implemented a Fraud Control Plan and associated strategies aimed at reducing the likelihood of fraud. The Council's Fraud Control Plan is provided at Appendix A.

Underpinning the plan is the APS Code of Conduct, such that Council expects its staff to behave honestly and with integrity in the course of their employment, comply with all applicable Australian laws, use Commonwealth resources in a proper manner and not make improper use of information or authority to gain or seek to gain a benefit.

The Fraud Control Plan contains strategies to minimise fraud and assigns responsibility for fraud control action to staff in the Council secretariat. The plan is reviewed every 12 months or earlier if there is a significant change in the Council's structure or functions, or if incidents indicate that revisions need to be made.

There are a number of management functions that impact directly upon the effectiveness of the measures in the Fraud Control Plan. These include:

- the encouragement by management of the Council of ethical behaviour by staff
- training of management and staff in fraud awareness and prevention
- arrangements for financial authorisations
- provisions aimed at ensuring information security
- appropriate office security
- appropriate written delegations
- protective security
- guidance to staff on how to handle fraud cases that may arise.

### **Knowledge of and compliance with Australian Government law enforcement measures**

The Executive Director must ensure that within the Council there is available sound knowledge of, or access to, the best advice on the requirements of the Australian Government's law enforcement and criminal justice processes. Further, the Executive Director must be conscious of the impact of the Council's programs on the Australian Government's law enforcement and criminal justice interests.

The Executive Director is required to co-operate readily and fully with the Australian Government's law enforcement and prosecution agencies in dealing with crime affecting or involving the Council's program responsibilities.

### **Monthly expenditure reporting and work program reporting to the Council**

The Corporate Services Director provides a monthly expenditure report to Councillors who ensure that financial activity reflects the Council's requirements and budget.

The Executive Director reports on work activity to Councillors to ensure that the work program is completed on time and in accordance with the Council's legislative obligations

and requirements. Elements of the Council's work that might involve heightened risk are considered by Councillors.

### **Assessment of the effectiveness of the Council's risk management processes**

The Council's Audit and Risk Management Committee considers relevant risk management measures, including fraud control, workplace diversity, occupational health and safety (OH&S), use of publicly provided goods and services, financial management and potential litigation (via reviewing the Risk Management Plan).

The Executive Director ensures that the Council has prepared a fraud control plan outlining appropriate fraud prevention, detection, investigation and reporting procedures.

### **Annual report and audited financial statement**

The Council reports annually to the Australian Parliament detailing its activities and financial and related performance. The annual report includes a statement by the Executive Director certifying Council's compliance with the Fraud Control Guidelines and providing an audited financial statement. The Council's financial statement is audited by the Australian National Audit Office.

### **Related Council procedures and practices**

The Council has implemented a number of work procedures and processes (including to minimise losses) aimed at ensuring good practice. Documentation of these is available to all staff on the intranet.

The Executive Director reports to staff meetings where matters that may involve risks for staff or the Council are identified. These reports address the handling of identified risks.

Councillors periodically provide a statement disclosing their personal interests and the Executive Director undertakes an analysis of the Council's financial transactions with those entities identified in Councillor disclosures.

The President provides a Certificate of (financial) Compliance to the Treasurer each year as required by the FMA Act. The Council also seeks an assurance each year from the ACCC (the provider of the Council's financial management services) that the financial management it undertakes on the Council's behalf is conducted appropriately.

The Corporate Services team conducts stocktakes of the Council's assets (including in conjunction with the financial audit) and monitors the Council's secure filing cabinets to ensure that these cabinets are locked.

The Corporate Services Director attends APS training on financial management, risk management and fraud control.

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## **6 Recovery of money and property lost through fraud**

The Council uses all legal avenues available to recover money or property lost through fraudulent activity.

## **7 What happens when fraud is suspected?**

All staff assess, monitor and report any fraud or suspected fraud associated with their tasks as part of their work with the Council, including breaches in security, theft and/or the passing on of information that may be detrimental to the Council or the Government.

Instances of fraud or suspected fraud are to be reported to the Executive Director (or another member of the Executive if the matter is considered to relate to the Executive Director) as close as possible to the time of detection of the fraud or suspected fraud. The procedures in this policy will be followed by the Executive Director or alternative member of the Executive.

All instances of fraud or suspected fraud that are raised will be investigated without delay. The Executive Director will discuss the matter with the staff member making the observations and determine an appropriate course of action.

In significant cases (breaches of security, the loss of property valued at over \$5000 and/or the distribution of confidential or sensitive documents), the Executive Director will determine a method of investigation in accordance with the requirements of the Australian Government's law enforcement and prosecution agencies (the Australian Federal Police (AFP) and the Director of Public Prosecutions (DPP)).

Where there is a loss of Australian Government property, the FMA Act requires that agencies take every step to recover the property. Generally this will involve the Executive Director reporting the loss to the police.

The Corporate Services Director will monitor all such matters and will report on these as appropriate to staff and the Council.

### **Preliminary investigation by the Executive Director**

Where fraud is suspected, the Executive Director shall conduct a preliminary investigation in accordance with the minimum standards for investigations established by the Australian Government Investigations Standards (AGIS). The AGIS considers an investigation as a project seeking information relevant to an alleged, apparent or potential breach of the law.

This investigation shall consider:

- any assessment/investigation of the alleged fraud by a relevant agency officer
- whether sufficient facts have been disclosed from which there is reasonable cause to believe that an offence has been committed, or attempted to be committed

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- whether the matter is of a fraudulent nature within the terms of the definition of fraud
  - whether the offence, or attempted offence, satisfies the threshold reporting requirements (see below)
  - disclosure of personal information, noting that disclosure is not prohibited under agency secrecy/disclosure provisions.

### **Investigations of alleged fraud (under the Crimes Act 1914)**

All investigations directed to prosecutions under the Crimes Act 1914 must be conducted by the Australian Federal Police (AFP).

The exceptions to this requirement (neither of which apply in the case of the Council) are:

- where an agency has a capacity to prosecute fraud cases under its own legislation
- where an agency can satisfy both the AFP and the DPP that it has the capacity and capability to investigate criminal cases.

### **Reporting to the Australian Federal Police**

If, following the preliminary assessment/investigation, the Executive Director believes there is a prima facie case that fraud exists, the Executive Director will provide a report on the matter, including personal information relating to a suspected offender, to the AFP for inclusion on the Australian Fraud Information Database.

In determining whether a particular matter, fraudulent or otherwise, is of sufficient seriousness that it should be referred to the AFP for investigation, the Executive Director of the Council will consult with the AFP to determine whether referral is appropriate. The Executive Director shall consider whether:

- a significant monetary or property loss to the Australian Government is alleged
- there is alleged exploitation of a Government program, project, plan or allocation
- the matter involves an Australian Government officer, employee, or person engaged on contract to the Council, either acting alone or in concert with others
- there is alleged organised or conspiratorial criminal activity
- there is alleged bribery, corruption or attempted bribery or corruption of public officials or persons performing a duty on behalf of the Council.

### **Thresholds for reporting fraudulent activity**

The Executive Director is obliged to report suspected fraudulent activity where:

- the monetary value of the fraud or suspected fraud exceeds \$5000 or if the matter involved is of a serious and complex nature resulting in a breach of trust by an employee or contractor
- any non-financial benefit or advantage gained results in a significant loss or disadvantage to the Australian Government
- the fraud undermines confidence in a Council program or system.

There is an obligation to report suspected fraudulent activity falling below this threshold if the Executive Director has reasonable cause to believe that the activity:

- is a part of a conspiracy or involves collusion
- is part of a pattern of activity or is linked with previous patterns of activity (either of an individual or an organisation)
- is linked to multiple offences
- involves bribery or other forms of corruption
- involves the use of an Australian Government credit or debit card
- involves disclosure of sensitive or classified information.

## **8 Review**

The Fraud Control Policy is reviewed annually by the Council's Audit and Risk Management Committee. On completion of the review a copy of the policy is forwarded to the Minister's office and to the National Client Service team of the Australian Federal Police.

## Appendix A Fraud Control Plan

### Statement by Executive Director

The National Competition Council recognises the importance of minimising the potential for losses to the Australian Government; in particular, losses that may be the result of fraud.

The table below sets out the Council's fraud control procedures. It identifies the potential risks of fraud facing the Council, the strategies developed for controlling fraud, the person with responsibility for implementing each strategy and whether the strategy has been implemented.

Risk of fraud	Control strategies	Responsibility	Implementation
<p>a) Collusion / bribery / undue influence</p> <ul style="list-style-type: none"> <li>• Production of policy papers favourable to a particular carrier, operator, pressure group etc.</li> <li>• Receipt of gifts and benefits by Council staff.</li> <li>• Provision of benefits to foreign officials.</li> <li>• Unauthorised release of confidential information.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff may accept invitations from stakeholders and their representatives to lunches and drinks only in connection with work. Such working lunches are to be reported to the Council giving details of where the lunch was held and what was discussed.</li> <li>• Papers are endorsed by Councillors, prior to publication, supervisor(s) and sometimes to peer review.</li> <li>• Attention of staff is drawn to the APS Values and Code of Conduct.</li> <li>• APS guidelines apply to the acceptance of gifts and benefits by Council staff.</li> <li>• In general, the NCC makes no payments to foreign officials. Any payments would be authorised by two members of the Executive.</li> <li>• Council media policy authorises only the President, Executive Director and Media &amp; Communications consultant to speak to the media. These officers may authorise other officers to speak to the media.</li> <li>• Personnel files are held in a locked filing cabinet in the office of the Corporate Services Director and by the ACCC.</li> <li>• Cabinet-in-confidence, Confidential, Commercial in confidence and all other classified files are held in a secure C Class and B Class container. Key and combination details to containers stored in key safe with access to safe limited to Executive Assistant and IT Coordinator</li> <li>• Personal computers have password access.</li> </ul>	<p>All staff</p> <p>All Staff</p> <p>Executive Director All staff</p> <p>Executive Director and Corporate Services Director</p> <p>Executive Director</p> <p>Executive Assistant</p> <p>Executive Assistant/IT Coordinator</p> <p>All staff</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p>

Risk of fraud	Control strategies	Responsibility	Implementation
<p>b) Assets</p> <ul style="list-style-type: none"> <li>• Stationery and other consumables</li> <li>• IT equipment and Internet</li> <li>• Other equipment</li>   <li>• Telephones</li>   <li>• Sale of assets</li>   <li>• Petty Cash</li> </ul>	<ul style="list-style-type: none"> <li>• Stocks of stationery and consumables are monitored.</li> <li>• Usage and cost of the internet is monitored.</li> <li>• The NCC maintains an asset register. Stocktakes are carried out annually or more frequently if required.</li> <li>• Personal use of NCC equipment (such as computers) is permitted where the cost to the NCC is negligible.</li> <li>• Internet usage guidelines and an e-mail protocol apply.</li> <li>• To minimise potential abuse of personal use of telephones, the following measures are in place: <ul style="list-style-type: none"> <li>• usage reports received monthly are monitored by IT Coordinator/Executive</li> <li>• the international call facility is available only to approved staff.</li> <li>• staff are permitted to make personal local calls within reason.</li> </ul> </li> <li>• Decisions on surplus assets are made by the Executive. If an asset or a group of assets are valued at \$5000 or more, then the asset(s) must be sold by competitive tender. Where an asset or a group of assets valued at up to \$5000 is to be sold, the Council may invite all staff to submit a bid. Asset values are established via external valuation. Assets will be sold to staff providing the highest bid exceeds the highest valuation plus 5%. Council applies APS processes where relevant such as for provision to schools of surplus IT equipment.</li> <li>• IT Coordinator holds petty cash and purchases goods.</li> <li>• Proof of purchase is required for reimbursement of petty cash and the petty cash vouchers must be countersigned by a member of the</li> </ul>	<p>IT Coordinator/Executive Assistant</p> <p>IT Coordinator</p> <p>IT Coordinator</p> <p>Executive Director</p> <p>Corporate Services Director</p> <p>All staff</p> <p>Executive</p> <p>Task performed by IT Coordinator Task supervised by the Corporate Services Director.</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p>

Risk of fraud	Control strategies	Responsibility	Implementation
	Executive. <ul style="list-style-type: none"> <li>• Petty cash float limited to \$500.</li> <li>• Petty cash is kept in a secure container.</li> <li>• Petty cash is reconciled by the IT Coordinator and the reconciliation is approved by a member of the Executive.</li> </ul>		
c) Purchasing Goods <ul style="list-style-type: none"> <li>• Consultancy services</li> </ul>	<ul style="list-style-type: none"> <li>• Commonwealth Procurement Guidelines are applied.</li> <li>• Council uses service wide panels wherever these are established.</li> <li>• All courier services are recorded.</li> <li>• Staff may despatch personal mail through the NCC system provided personal mail has a stamp provided by the sender.</li> <li>• General conditions of contract and the standard APS agreement apply.</li> <li>• Executive Director signs all contracts.</li> <li>• Legal Services panel implemented (and period extended) under an open tender process in accordance with the Commonwealth procurement guidelines. Council will use APS panel when this is established.</li> <li>• Arrangements for delivery of legal services are consistent with the Australian Government's Legal Services Directions.</li> </ul>	Corporate Services Director  Executive  Corporate Services Director  Executive Director	Implemented  Implemented  Implemented
d) Security of information <ul style="list-style-type: none"> <li>• Files on policy recommendations to the Government</li> <li>• All classified and confidential information</li> <li>• Security of files on computers</li> </ul>	<ul style="list-style-type: none"> <li>• Files are placed in a lockable compactus.</li> <li>• All classified and confidential material is held in files that are placed in a secure C Class and B Class container.</li> <li>• Personal computers have password access.</li> </ul>	All staff  Executive Assistant/IT Coordinator  All staff	Implemented  Implemented  Implemented

Risk of fraud	Control strategies	Responsibility	Implementation
	<ul style="list-style-type: none"> <li>Security manual developed and issued.</li> </ul>		
<p>e) Allowances &amp; reimbursements</p> <ul style="list-style-type: none"> <li>Travelling allowance</li> <li>Temporary accommodation allowance</li> <li>Reimbursement of education expenses</li> <li>Overpayments, salary etc.</li> </ul>	<ul style="list-style-type: none"> <li>Travel is pre-approved by the Executive Director or Director. Travel costs reimbursed directly to bank account on production of receipts and approval by Director.</li> <li>Access to allowance and level of reimbursement negotiated with Executive Director. Allowance monitored to ensure payment period does not exceed 12 months.</li> <li>NCC study policy provides for re-imburement of education expenses of up to 80 per cent of HECs may be approved depending on relevance of course of study to the APS and the NCC respectively.</li> <li>ACCC guidelines apply. Payroll is outsourced to ACCC (CITEC).</li> </ul>	<p>All staff</p> <p>Corporate Services Director</p> <p>Executive</p> <p>Corporate Services Director</p>	<p>Implemented</p> <p>Implemented</p> <p>Policy issued</p> <p>Implemented</p>
<p>f) Delegations</p> <ul style="list-style-type: none"> <li>Authorisations to pay out funds</li> <li>Authorisations to operate Bank Accounts, Approve Investment of Funds, Recover Debts and Sign GST Returns</li> </ul>	<ul style="list-style-type: none"> <li>Delegation - 'Authority to Approve Proposals to Spend Public Money' under the FMA Act 1997 is in place. Delegations are held by NCC Executive Director, Directors, Executive Assistant to the Executive Director and ACCC Chief Executive Officer, Chief Finance Officer and Director, Finance &amp; Services. Renewal of delegation required if change in staffing structure occurs.</li> <li>Relevant delegations under FMA Act 1997 as follows: <ul style="list-style-type: none"> <li>- Official Bank Accounts</li> <li>- Authority to Approve Investment of Funds</li> <li>- Recovery of Debts</li> <li>- Authority to sign GST Returns</li> </ul> </li> </ul>	<p>Holders of delegations</p> <p>Holders of delegations</p>	<p>Delegation revised in November 2007 and issued.</p> <p>Delegations revised and issued in December 2010</p>

Risk of fraud	Control strategies	Responsibility	Implementation
<ul style="list-style-type: none"> <li>• Authorisation to enter into contracts</li> <li>• Drawing Rights</li> <li>• Issue to and Use of Credit Cards / Cabcharge</li> </ul>	<p>Delegations held by ACCC, Chief Executive Officer, Chief Finance Officer, Director, Finance &amp; Services and Financial Accountant. Delegations reviewed annually.</p> <ul style="list-style-type: none"> <li>• Delegation - 'Entering into Contracts, Agreements and Arrangements' under the FMA Act 1997 is in place. Delegations are held by the NCC Executive Director and Director. Delegation reviewed annually.</li> <li>• Delegation - 'Issuance of Drawing Rights' under the FMA Act 1997 Section 27 is in place. Delegations held by relevant ACCC finance staff and NCC Petty Cash Officer. Delegation reviewed annually.</li> <li>• Delegation - 'Agreements for the issue to, and use of Credit Cards or Credit (Cabcharge) Vouchers' under the FMA Act 1997 is in place. Delegations held by NCC Executive Director, Directors, Executive Assistant to the Executive Director and ACCC Chief Finance Officer and Director, Finance &amp; Services. Delegation reviewed annually.</li> </ul>	<p>Holders of delegations</p> <p>Holders of delegations</p> <p>Holders of delegations</p>	<p>Delegation revised and issued in December 2010</p> <p>Delegation revised and issued on 4 July 2011</p> <p>Delegation revised and issued in December 2010</p>
<p>g) Use of credit cards</p>	<ul style="list-style-type: none"> <li>• Councillors, Executive, and Executive Assistant have credit cards. Credit card statements are verified by the individual card holder and endorsed by the Corporate Services Director prior to being sent to the ACCC for payment.</li> <li>• Official credit cards are used only for official business.</li> </ul>	<p>Corporate Services Director and card holders</p>	<p>Implemented</p>
<p>h) Use of taxi vouchers / cab charge cards</p>	<ul style="list-style-type: none"> <li>• Taxi vouchers issued are recorded and use is reconciled with monthly Cabcharge invoices.</li> <li>• Cabcharge cards issued to Councillors, Executive and legal counsel staff.</li> </ul>	<p>IT Coordinator/Executive Assistant</p>	<p>Implemented</p>

Risk of fraud	Control strategies	Responsibility	Implementation
	<ul style="list-style-type: none"> <li>Cabcharge cards / taxi vouchers may be used for official travel only.</li> </ul>		
i) Withdrawals from NCC bank account	<ul style="list-style-type: none"> <li>Petty cash is reimbursed by cheque drawn on NCC account which is signed by 2 members of the Executive.</li> </ul>	IT Coordinator	Implemented
j) Work hours/output both at the office and from home office.	<ul style="list-style-type: none"> <li>Work output for all staff, including staff who work from home, is monitored by Executive members.</li> </ul>	Executive and staff	Implemented
k) Pay rates	<ul style="list-style-type: none"> <li>SES staff pay rates are determined via a determination approved by the President. Non SES staff pay rates set out in an employee collective agreement endorsed by the President and approved by the Minister.</li> </ul>	President and Executive Director	Implemented
l) Management of investments	<ul style="list-style-type: none"> <li>Decisions on investments are made by the Executive having regard to the cash requirements of the Council and in accord with government investment policy.</li> <li>The investments are made by ACCC on behalf of the Council.</li> <li>Any investments are reported in the monthly financial report to Council.</li> </ul>	Executive Director and Corporate Services Director	Implemented
m) Payment of invoices	<ul style="list-style-type: none"> <li>Invoices endorsed by the officer who requested the goods or service acknowledging receipt of goods or service. Invoice is approved by the Executive Director /Corporate Services Director for approval prior to payment.</li> </ul>	All staff and Executive	Implemented
n) Theft of assets	<ul style="list-style-type: none"> <li>Assets are uniquely identified.</li> <li>Annual inventory of assets is undertaken.</li> <li>Office is secure with access requiring a security access card or vetting by staff.</li> <li>Access to laptops requires sign out, with laptops maintained in a</li> </ul>	All staff	Implemented

Risk of fraud	Control strategies	Responsibility	Implementation
	secure environment.		
o) Avoidance of 'kickbacks'	<ul style="list-style-type: none"> <li>• All purchases of goods or services must be assessed as representing good value.</li> <li>• The Commonwealth Procurement Guidelines are followed.</li> <li>• Unless a provider has been pre-approved, three quotes normally sought before goods or services are acquired.</li> </ul>	All staff	Implemented
p) Frequent flier points	<ul style="list-style-type: none"> <li>• Frequent flier points accumulated from official travel can be used only for official travel.</li> </ul>	All staff	Policy issued.