

## Monash University Procedure

<b>Procedure Title</b>	Fraud and Corruption: Reporting Procedures
<b>Parent Policy</b>	<a href="#">Fraud and Corruption Policy</a>
<b>Date Effective</b>	13-December-2012
<b>Review Date</b>	13-December-2015
<b>Procedure Owner</b>	Chief Operating Officer and Senior Vice-President
<b>Category</b>	Operational
<b>Version Number</b>	1.1
<b>Content Enquiries</b>	fraud.corruption@monash.edu
<b>Scope</b>	<p>All teaching, learning, research, enabling and support activities of the University;</p> <p>All staff including the associated workforce; and</p> <p>All students.</p> <p>Monash South Africa and Monash University Sunway Campus are required to either adopt this policy or ensure that they have policies in place to implement it, with any necessary variations to reflect applicable local laws.</p>
<b>Purpose</b>	<p>Monash University's approach to fraud and corruption is intended to prevent and minimise incidents as well as improve staff awareness.</p> <p>The aim is to ensure the University's assets, revenues, expenditure and facilities are safe-guarded against fraudulent or corrupt behaviour by staff and others. Prevention, control and reporting (in line with this policy and its supporting procedures) are the responsibility of all staff.</p>
<b>PROCEDURE STATEMENT</b>	

Monash University has a zero-tolerance approach to fraud and corruption and is committed to effective fraud and corruption risk management.

The University requires all instances of suspected fraud or corruption to be reported immediately in line with these procedures.

These procedures apply to all activities of the University. Monash South Africa and Monash University Sunway campus are required to either adopt these procedures or ensure they have procedures in place to implement the parent policy, with any necessary variations to reflect applicable local laws.

### 1. Internal reporting of fraud and corruption

- 1.1. It is the complainant's right and responsibility to elect to take a complaint of improper conduct or detrimental action in reprisal for a protected disclosure to the Independent Broad-based Anti-Corruption Commission (IBAC) or the Ombudsmen.

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Any person contemplating making a disclosure of improper conduct or detrimental action related to Monash University should contact IBAC in the first instance. Monash University's Protected Disclosure Coordinator is not authorised under the Protected Disclosure and IBAC Acts to receive or assess a disclosure.

Any person who chooses to make a complaint directly to Monash, rather than to IBAC or the Ombudsman, will have their complaint dealt with under Monash University's policies and procedures, unless Monash University is otherwise instructed by IBAC or the Ombudsman.

Any staff member who suspects or becomes aware of a fraud or corruption and who elects not to take their complaint to IBAC or the Ombudsman should contact their relevant line manager, who in turn will notify the Director, Internal Audit.

If the staff member feels that reporting through their line manager would be inappropriate, they must report the matter directly to the Director, Internal Audit.

If the allegation involves Internal Audit or one of the Senior Management Team, the staff member should refer the incident directly to the Chief Operating Officer and Senior Vice-President.

- 1.2. Staff can report to IBAC any incidents of improper conduct or detrimental action in reprisal for making a protected disclosure or being involved in an investigation of a protected disclosure. See the Monash University's [Conduct and Compliance Procedures - Whistleblowers](#) for more information.
- 1.3. Line managers must advise their relevant Dean/Divisional Director and immediately report the incident to the Director, Internal Audit. The report should contain as much of the following information as possible:
  - date and time of the report;
  - date and time that the incident was detected;
  - names of parties involved;
  - names of witnesses;
  - how the incident came to the attention of management;
  - the nature of the incident;
  - the value of the loss, if any, to the University; and
  - the action taken following discovery of the incident.
- 1.4. When an allegation of fraud and/or corruption has been reported to the Dean, Divisional Director and/or Vice Chancellor as an allegation of misconduct or serious misconduct under the University's disciplinary procedures, the matter will also be reported, in confidence, to the Director, Internal Audit.
- 1.5. Members of the public can report any suspicions of fraud or corruption to the Director, Internal Audit, or to IBAC or the Ombudsman: see the [Conduct and Compliance Procedures - Whistleblowers](#).  
All reports lodged with the Director, Internal Audit or with the Chief Operating Officer and Senior Vice-President will be treated on a confidential basis.
- 1.6. The Director, Internal Audit will:
  - a. report instances of suspected fraud and corruption to the Chief Operating Officer and Senior Vice-President;
  - b. manage investigations of suspected fraud and/or corruption in line with the Fraud and Corruption: Control Procedures;

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- c. report outcomes of completed investigation to the Chief Operating Officer and Senior Vice-President, as well as relevant management of the area involved; and
  - d. ensure that the Vice-Chancellor and President is kept informed at all times of all instances of fraud and corruption and any action taken.
- 1.7. Following any incidents, the effectiveness of mitigating controls will be reviewed in consultation with Internal Audit and the Risk and Compliance Unit.

### **Responsibility**

Staff suspecting or becoming aware of fraud or corruption  
 Director, Internal Audit  
 Line managers  
 Deans  
 Divisional Directors  
 Chief Operating Officer and Senior Vice-President

## 2. External reporting of fraud and corruption

- 2.1. On reaching a finding that there is evidence of fraud or corruption in respect of an allegation, the Director, Internal Audit will make a recommendation (in consultation with the University Solicitor's Office, the Director, Workplace Relations and any other stakeholders as appropriate) as to whether the matter is one to be reported to the relevant authority for investigation and, potentially, prosecution.
- 2.2. Once a decision has been made, and where the incident meets the pre-determined criteria for external reporting, such reporting will be the responsibility of the Director of Internal Audit. Any such report will be provided through the Office of the Vice-Chancellor with advice also to the University Audit and Risk Committee.
- 2.3. All fraud and corruption incidents that may be considered a criminal offence must be reported to Victoria Police (via Internal Audit) for further investigation and possible prosecution.
- 2.4. External legislative reporting requirements are summarised below:

<b><u>Incident</u></b>	<b><u>Reporting requirements</u></b>	<b><u>Reported through</u></b>	<b><u>Further detail</u></b>
Receipt or disposal of money equal to or greater than \$5,000 in money or \$50,000 in other property	Victorian Minister of Tertiary Education and Training  Victoria Auditor-General	Office of Vice-Chancellor on advice from Internal Audit.	<a href="#">Financial Management Act 1994</a>  Standing Directions of Minister for Finance -(3.5.3)

### **Responsibility**

Senior Vice-President and Chief Operating Officer  
 Director, Internal Audit  
 University Solicitor's Office

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Director, Workplace Relations  
Vice-President (Finance) and Chief Financial Officer

<b>Responsibility for implementation</b>	<p>Vice-Chancellor and President</p> <p>Chief Operating Officer and Senior Vice-President</p> <p>Provost</p> <p>Portfolio Heads</p> <p>Pro Vice-Chancellors</p> <p>Deans</p> <p>Heads of Schools</p> <p>Faculty Managers</p> <p>Divisional Directors</p> <p>Heads of Units</p> <p>All students and staff</p>
<b>Status</b>	Revised
<b>Approval Body</b>	<p><b>Name:</b> Council</p> <p><b>Meeting:</b> 8/2012</p> <p><b>Date:</b> 13-December-2012</p> <p><b>Agenda item:</b> 11.4</p>
<b>Definitions</b>	<p><b>Corruption:</b> A dishonest act which is contrary to the interests of the University and in which a position of trust is abused. May involve, for example, taking or offering bribes or improper use of influence or position. Corruption also includes acts defined as 'corrupt conduct' and 'improper conduct' under the University's Conduct and Compliance Procedures - Whistleblowers - <a href="http://www.adm.monash.edu.au/workplace-policy/conduct-compliance/whistleblowers.html">http://www.adm.monash.edu.au/workplace-policy/conduct-compliance/whistleblowers.html</a></p> <p><b>Employees/Staff:</b> Individuals employed by Monash University and its associated workforce.</p> <p><b>Fraud:</b> The act of dishonestly obtaining a material benefit by deception or other means. Fraud can include, for example, theft, deliberate falsification, concealment or misuse of documentation, or false representation. The University considers fraud an act of serious misconduct and grounds for termination of employment, in accordance with the relevant workplace agreements.</p> <p><b>Workplace Agreements:</b> These include the University's Enterprise Agreements, individual Contracts of Employment and Australian Workplace Agreements.</p>
<b>Legislation Mandating Compliance</b>	<p><a href="#">Audit Act 1994 (Vic)</a></p> <p><a href="#">Criminal Code Act 1995 No. 12 (COM) - in reference to the Criminal Code Amendment (Bribery of Foreign Public Officials) Act 1999</a></p> <p><a href="#">Financial Management Act 1994 (Vic)</a></p>

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	<a href="#">Independent Broad-based Anti-corruption Commission Act 2011 (Vic)</a> <a href="#">Monash University Act 2009</a> <a href="#">Ombudsman Act 1973 (Vic)</a> <a href="#">Protected Disclosure Act 2012 (Vic)</a>
<b>Related Policies</b>	<p>There are many University policies that are related to and support the Fraud and Corruption Policy. See: <a href="#">List of Related Policies</a> (pdf 78kb)</p>
<b>Related Documents</b>	<p><a href="#">AS 8001-2008 Fraud and Corruption Control</a> (Australian Standard)</p> <p><a href="#">Audit and Risk Committee Terms of Reference</a></p> <p><a href="#">Internal Audit Charter</a></p> <p><a href="#">List of organisations</a> in which Monash is a majority shareholder</p> <p><a href="#">Monash University Enterprise Agreements</a> (Academic and Professional Staff; Trades and Services Staff - Building and Metal Trades Staff; Catering and Retail; Cleaning and Caretaking and Miscellaneous Service Staff)</p> <p><a href="#">Monash University Ethics Statement</a></p> <p><a href="#">Monash University Student Charter</a></p> <p><a href="#">Risk and Compliance Charter</a></p> <p><a href="#">Document 5 Bulletin - Information Sheet for Bribery and Corruption (Monash University)</a></p>