

Document 1

Fraud against the Commonwealth 2018

Commonwealth Fraud Control Policy Annual Reporting Questionnaire 2018

In accordance with the *Commonwealth Fraud Control Policy* all non-corporate Commonwealth entities are required to collect information on fraud and complete an annual fraud questionnaire by 30 September each year. While corporate Commonwealth entities are not formally required to complete the questionnaire, the Government considers that the collection of fraud information by these entities is best practice and expects that they will also complete the annual fraud questionnaire by the due date.

The structure of this questionnaire

This questionnaire has six sections. You should provide answers to all relevant sections, although if you have undertaken no fraud investigations during the year you will be able to skip any questions that are not relevant.

Section 1 (questions 1-17) concerns information about your entity, the *fraud control arrangements* that it has in place and how fraud control could be improved.

Section 2 (question 18-19) concerns *fraud investigations that were commenced* by entities between 1 July 2017 and 30 June 2018. Questions examine:

- (a) Number of fraud investigations
- (b) Number of persons investigated
- (c) Estimated dollars allegedly involved
- (d) Number of cases that did not meet the threshold for investigation

Section 3 (questions 20-30) concerns *fraud investigations that were finalised* by entities between 1 July 2017 and 30 June 2018. Questions examine:

- (a) Detections
- (b) Who conducted investigations
- (c) Factual outcomes of investigations
- (d) Results of investigations
- (e) Targets
- (f) Methods
- (g) Investigations involving allegations of corruption
- (h) Investigations involving allegations of collusion
- (i) Impact and recoveries

Section 4 (questions 31-55) examines in more detail the single *most costly internal fraud case* the investigation of which was finalised between 1 July 2017 and 30 June 2018. Questions examine:

- (a) Detection
- (b) Investigation
- (c) Target
- (d) Method
- (e) Duration of fraud
- (f) Impact and recoveries
- (g) Employment
- (h) Security clearance
- (i) Duration of employment
- (j) Age
- (k) Gender
- (l) Jurisdiction
- (m) Education
- (n) Employment level
- (o) Relationship to other suspects
- (p) Motivation
- (q) Fraud control and behavioural factors
- (r) Duration of investigation
- (s) Results of investigation
- (t) Death of suspect

Section 5 (questions 56-78) examines in more detail the single *most costly external fraud case* the investigation of which was finalised between 1 July 2017 and 30 June 2018. Questions examine:

- (a) Detection
- (b) Investigation
- (j) Education
- (k) Occupation

- | | |
|---------------------------|---|
| (c) Target | (l) Relationship to Commonwealth entity |
| (d) Method | (m) Relationship to other suspects |
| (e) Duration of fraud | (n) Motivation |
| (f) Impact and recoveries | (o) Fraud control and behavioural factors |
| (g) Age | (p) Duration of investigation |
| (h) Gender | (q) Results of investigation |
| (i) Jurisdiction | (r) Death of suspect |

Section 6 (questions 79-81) asks for **further comments** on fraud control and **how long it took** to compile and enter responses to the questionnaire

All information provided in response to the questionnaire will be analysed and reported in aggregate form, not naming entities or individuals, in a Report that may be released publicly by the Minister for Home Affairs.

Released under the Freedom of Information Act (1982) (Cth)

How to complete the online questionnaire

To complete the questionnaire, go to the login page that has been provided by letter to heads of entities in August 2018, and enter your entity-specific login and password.

Navigation Note You should only use the 'previous' and 'next' buttons at the bottom of each questionnaire page to navigate between pages. Do not use your browser arrow buttons at the top of the screen, or the ENTER key, as this will take you out of the questionnaire and you may lose your completed responses. Any responses entered will automatically be saved in the response fields when you navigate between pages.

To print and finalise your questionnaire

- Complete all relevant questions and continue until you reach the 'Finalise' arrow. Do not click on the finalisation button just yet.
- You can scroll through your responses by clicking on the 'Previous' arrow at the bottom of the screen. Once you are satisfied with each section, select the 'Print' icon which is located on the top of the screen, you will need to print each page (section) individually as you either complete the section, or when you are reviewing your responses prior to finalisation.
- If you have typed any free-text responses (such as providing 'other' information) you should copy these to a Word document in addition to printing as they may not be printed on individual page printouts.
- You may also print as you proceed through the survey. When you are satisfied with the answers in the current section select the 'Print' icon, then proceed to the next section (by using the 'next' button provided).
- Repeat this process for each section you wish to print.
- Your responses are automatically saved by the program when you use the arrow buttons to navigate throughout the screens. In addition, there is a 'return later' icon located at the bottom of the screen, this will save all responses entered in the questionnaire and exit you from the online questionnaire. You will need your login and password details to re-enter the online questionnaire.

When you have reached the 'Finalise' page and you are satisfied with your answers (and you have printed your responses for your records if required), select 'finalise' to finish the questionnaire.

Once you have chosen to finalise you will not be able to change your answers or print the questionnaire. However, if you finalise the questionnaire prior to completion please contact cwlthfraud@aic.gov.au and we can assist you.

At the end of this questionnaire you will be asked to indicate how long it took to

(a) compile the relevant information and

(b) to complete the online questionnaire form

If you experience any difficulties completing the online questionnaire, please contact: cwlthfraud@aic.gov.au or call 02 6268 7487.

How to enter responses

- When answering questions, please enter all numbers in whole numbers only e.g. one hundred = 100, do not include cents.
- It is not necessary to use a dollar sign (\$) when inserting dollar values.
- If you wish to answer 'no', 'nil' or 'none' to a question, please indicate this by entering '0' in the field provided.
- Information provided should relate to the financial year 2017–18 (1 July 2017 to 30 June 2018)

Deadline

You are required to submit your response to the questionnaire by 5.00pm, 08 October 2018

Key terms and definitions

Fraud: Fraud means 'dishonestly obtaining a benefit, or causing a loss to the Commonwealth, by deception or other means'

- Must be intentional, but excludes conduct involving carelessness, accident, or error
- Dishonesty means known by the defendant to be dishonest according to the standards of ordinary people
- Include acts and omissions, whether tangible or intangible
- Perpetrators can be internal staff and contractors, or persons external to the Commonwealth entity such as members of the public
- Fraud can involve dishonesty in connection with breaches of criminal law or a Commonwealth entity's own legislation
- The benefit or loss need not necessarily be quantifiable in dollars

Case: An investigation into an allegation or group of allegations that relate to one suspect or group of suspects concerning a single course of alleged fraudulent conduct.

Grant: A Commonwealth Grant can be defined as the provision of funding using a planned selection process involving comparative assessment of applications or the assessment of applications against specified eligibility criteria and/or assessment criteria. Further information on the definition and scope of Commonwealth Grants is contained in the Department of Finance Resource Management Guide No 414 (https://www.finance.gov.au/sites/default/files/rmg_411_0.pdf) and in section 2 of the Commonwealth Grants Rules and Guidelines (<https://www.finance.gov.au/sites/default/files/commonwealth-grants-rules-and-guidelines.pdf>).

Investigation: A fraud investigation is a separate inquiry into allegations of fraud undertaken by an entity, or by a law enforcement or external consultant. A single investigation may relate to one or more suspects and involve one or more allegations of fraud that are handled together.

Commenced Investigation: A fraud investigation is commenced by your entity when allegations are of sufficient merit to warrant further inquiry and this has begun but *excluding* trivial, and/or vexatious allegations that are unable to be substantiated or cannot be further investigated.

Finalised investigation: A fraud investigation is finalised when the first instance of any of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;
- (b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);

(c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or

(d) the individual the subject of allegations has died.

Internal and External Fraud: For the purposes of this questionnaire, fraud investigations have been divided into 'internal fraud' (carried out by individuals who were officials or contractors of your entity), and 'external fraud' (carried out by individuals who were not officials or contractors of your entity). If you are uncertain whether an investigation concerned internal or external fraud, OR if it principally involved collusion between internal and external actors, please treat it as an internal fraud only.

Example 1:

An official of a Commonwealth entity conspired with a friend who was in receipt of welfare payments, and who was not a Commonwealth official, to commit fraud by dishonestly approving the welfare recipient's claims enabling him to receive payments to which he was not entitled.

This fraud should be classified as INTERNAL fraud

Example 2:

An optician found a document in rubbish outside a Commonwealth office that contained information stating that, due to staffing reductions, claims for payment would be unlikely to be checked or audited closely until new staff had been employed by the entity. The optician then lodged a number of fabricated invoices and dishonestly claimed costs from the entity which were paid without question.

This fraud should be classified as EXTERNAL fraud

Official/Contractor

The determination of whether an individual is an official of a Commonwealth entity or a contractor/consultant can be difficult and will depend on the particular circumstances of the case. Respondents should refer to the PGPA Act 2013 (<https://www.legislation.gov.au/Details/C2013A00123>) and the Department of Finance Resource Management Guide No 212 (<https://www.finance.gov.au/resource-management/accountability/prescribing-officials/>) for further advice when deciding if a fraud should be classified as internal or external.

Reporting (reference) period: 1 July 2017 to 30 June 2018

Section 1 – Respondent information and fraud control arrangements

Question 1: On behalf of which entity are you completing this questionnaire? Please specify the formal entity name, refraining from using acronyms or shortened forms.

Department of Industry, Innovation and Science

Question 2: Please provide the following information regarding the person primarily responsible for completing this questionnaire:

Name:

s 22(1)(a)(ii), s 47F(1)

Phone number:

Email:

Branch or division of employment within entity:

Fraud Control Team

Question 3: Which of the following best describes the principal function of your entity's core business? By core business we refer to the primary area or activity that your entity focuses on.

For example: The AFP should select 'law enforcement and/ or intelligence' notwithstanding the fact that the AFP has some policy, research and legal functions. If the categories provided below do not adequately reflect your entity's core business you may indicate another category that is more appropriate.

- ☒ Policy
- ☐ Research
- ☐ Legal and/or regulatory functions
- ☐ Financial service delivery and/or provider of funds
- ☐ Non-financial services
- ☐ Administration of grants
- ☐ Provision of grants
- ☐ Revenue collection
- ☐ Law enforcement and/or intelligence
- ☐ National security
- ☐ Welfare and/or health services
- ☐ Cultural/arts functions
- ☐ Environmental science, regulation or planning policy or administration
- ☐ Education and/or training administration
- ☐ Other category

Question 4: Which of the following best describes your entity's status under the Public Governance, Performance and Accountability Act 2013 (Cth)?

- ☒ Non-corporate Commonwealth entity
- ☐ Corporate Commonwealth entity
- ☐ Commonwealth company
- ☐ Other

Question 5: Did your entity undergo any substantial change in structure, function or programs or have a significant transfer in function during the reporting period (e.g. a machinery of government change)?

- ☐ Yes (please describe the change briefly and indicate any key dates of change)
- ☒ No

Question 6: Has your Accountable Authority reported to your Minister or Presiding Officer concerning fraud control measures for the 2017–18 financial year?

- ☒ Yes
- ☐ No

If you have any comments or additional information about your entity's Accountable Authority reporting to your Minister or Presiding Officer about your entity's fraud control measures for 2017–18 please provide details here:

Question 7: Did your entity complete the Fraud against the Commonwealth questionnaire in 2016–17?

- ☒ Yes
☐ No

Question 8: In which financial year was your entity's most recent fraud risk assessment completed (fraud risk assessments need not necessarily be stand-alone activities, but may be included within more general risk assessment activities)?

- S** 2017-18
4 2016-17
7 2015-16
E 2014-15 or earlier
(d) Never had such an assessment

Question 9: When was your entity's most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, but may be included within more general risk management plans)?

- S** 2017-18
4 2016-17
7 2015-16
E 2014-15 or earlier
(d) Never had such a plan

The following questions relate to full-time equivalent (FTE) staff (two officials working half the hours of a full-time official should be counted as one).

Question 10: What was the total number of staff employed (FTE) by your entity on 30 June 2018?

Ongoing officials	<input type="text" value="2208"/>
Non-ongoing officials	<input type="text" value="137"/>
Other	<input type="text"/>
Total	<input type="text" value="2345"/>

Question 11: Please estimate the number of staff within your entity who undertook any fraud-related duties (pertaining to fraud against the entity) during 2017–18? (Fraud-related duties could include work in fraud control policy, fraud risk management, prevention, detection, investigation, delivery of training, fraud reporting etc. You should count staff who undertook any of these duties even if they also undertook non-fraud-related work. Do not include all staff who must undertake fraud control training as part of normal duties)

Enter a whole number please:

S 47E(d)

Question 12: How many staff identified in Q-11 worked solely in fraud-related duties during 2017–18?

Enter a whole number please:

S 47E(d)

Question 13: How many staff identified in Q-11 had each of the following types of fraud-related qualifications or training? (You should estimate a number for each qualification category – e.g. 0, or 3 if 3 staff have the same qualification. Some staff may have more than one type of qualification and the total may exceed 100%).

Certificate IV in Government (Fraud Control)

Certificate IV in Government (Investigations)

Diploma of Government (Fraud Control)

Diploma of Government (Investigations)

Fraud-related law enforcement experience

Training provided by AFP Fraud and Corruption Centre

Other fraud-related qualification (please specify qualification(s) below)

s 47E(d)

If other fraud-related qualification was selected, please specify details:

s 47E(d)

Question 14: What helped or hindered your entity's *prevention* of fraud in the 2017–18 financial year? (If not applicable please enter NA in the relevant area)

Please describe briefly aspects that helped

s 47E(d), s 47C

Please describe briefly aspects that hindered

s 47E(d), s 47C

Question 15: What helped or hindered your entity's *detection* of fraud in the 2017–18 financial year? (If not applicable please enter NA in relevant areas)

Please describe briefly aspects that helped

s 47E(d), s 47C

Please describe briefly aspects that hindered

s 47E(d), s 47C

Question 16: What helped or hindered your entity's *investigation* of fraud during the 2017–18 financial year? (If not applicable please enter NA in the relevant area)

Please describe briefly aspects that helped

s 47E(d), s 47C

Please describe briefly aspects that hindered

s 47E(d), s 47C

Question 17: What changes, if any, would you suggest for *improving training of staff* in the area of fraud investigation and control?

Please describe briefly

s 47E(d), s 47C

Released under the Freedom of Information Act (1982) (Cth)

Section 2 – Fraud investigations commenced in 2017–18

This section concerns fraud investigations that were commenced between 1 July 2017 and 30 June 2018, even if the fraud occurred before this period.

An investigation by an entity is commenced when a decision is made that the allegations are of sufficient merit to warrant further inquiry and an investigation case file is opened. Baseless, trivial or vexatious allegations are not to be included.

Question 18: Between 1 July 2017 and 30 June 2018, did your entity commence any fraud investigations?

5

4

7

Yes

No

Question 19: For each of the following categories, please indicate the total number of fraud investigations that your entity commenced in the financial year 2017–18, how many were to be investigated and the estimated dollar value allegedly involved?

Note:

- Entries in each column should be mutually exclusive. You should only count investigations that were commenced in the 2017–18 financial year, regardless of when the conduct occurred.
- ‘Estimated dollars allegedly involved’ means your best estimate at the time the investigation commenced of the dollar amount allegedly involved in the fraud, any dollars recovered and excluding costs of investigation and recovery

	Solely internal fraud	Solely external fraud	Fraud involving collusion between internal and external individuals	Unclassified or other
Number of fraud investigations commenced in 2017-18	s 47E(d), s 47E(b)			
Number of persons investigated				
Estimated dollars allegedly involved (\$)				
Percentage of cases commenced that the above dollar amount involves				
Percentage of cases commenced where an estimated dollar loss could not be quantified				
Number of cases that did not meet the threshold to warrant an investigation				

Section 3 – Fraud investigations finalised in 2017–18

This section concerns fraud investigations (as defined above) that were finalised between 1 July 2017 and 30 June 2018, even if they had been commenced, or if the fraud the subject of the investigation occurred before this period.

A fraud investigation is finalised when the first instance of any of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;*
- (b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);*
- (c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or*
- (d) the individual the subject of allegations has died.*

Question 20: Between 1 July 2017 and 30 June 2018, were any of your fraud investigations finalised?

S Yes
47 No
E

The following questions ask about (i) investigations of fraud committed by an official or contractor (see definitions above) of your entity ('internal fraud'), and (ii) investigations of fraud committed against your entity by a person other than an official or contractor ('external fraud').

If an investigation involved collusion between an internal and external party, then count this as an internal fraud only.

You should provide responses in both the internal fraud column and the external fraud columns. Enter 0 if there were no investigations in any category.

(a) Detections

Question 21: For fraud investigations finalised in 2017–18, how many involved detection of the principal allegations in each of the following ways? (If more than one detection method was involved, you should choose the principal detection method for each investigation only).

	Enter number here	Enter number here
	Internal fraud	External fraud
Tip-off within entity	s 47E(b), s 47E(d)	
Tip-off external to entity		
Staff member detected		
Internal management review		
Internal audit		
Data analytics		
Accidental detection		
Account reconciliation		
Document examination		
External audit		
Law enforcement notification to entity		
Reporting by financial institution		
Information technology controls		
Self-reporting/ confession		
Not recorded/ unknown		
Other		
Total number of fraud allegations detected		

If other detections selected above please provide details of how fraud was detected:

Internal fraud
External fraud

s 47E(b), s 47E(d)

(b) Who conducted investigations

Question 22: For fraud investigations finalised in 2017–18, indicate the principal way in which investigations were conducted? If more than one method was involved, you should choose the principal method for each investigation only).

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Total number of fraud investigations finalised	s 47E(b), s 47E(d)	
Solely internal investigations by your entity (or Shared Services Centre)		
Solely external investigation undertaken by Consultant investigator		
Solely external investigation undertaken by Australian Federal Police (AFP)		
Solely external investigation undertaken by State or territory police		
Solely external investigation undertaken by Financial institution		
Solely external investigation undertaken by Australian Commission for Law Enforcement Integrity (ACLEI)		
Solely external investigation undertaken by Other organisation		
An internal entity investigation preceded by or followed by external investigation by Consultant investigator		
An internal entity investigation preceded by or followed by external investigation by AFP		
An internal entity investigation preceded by or followed by external investigation by State or territory police		
An internal entity investigation preceded by or followed by external investigation by Financial institution		
An internal entity investigation preceded by or followed by external investigation by ACLEI		
An internal entity investigation preceded by or followed by external investigation by another organisation		

If another organisation conducted an investigation please provide details of who conducted the investigation

	Internal fraud	External fraud
Solely external investigation by another organisation	s 47E(b), s 47E(d)	
An internal investigation preceded by or followed by an external investigation by another organisation		

(c) Factual outcomes of investigations

Question 23: For fraud investigations finalised in 2017–18, indicate the principal *factual* outcome of investigations?

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Allegations substantiated (either in full or part)	s 47E(b), s 47E(d)	
Allegations not substantiated		
Allegation referred to another agency and outcome currently unknown		
Other - please specify number of investigations here (please specify details below)		

If 'other' outcome was selected in Q23 please provide details of outcomes here:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

The following questions relate to investigations in which allegations were either substantiated in full or in part.

Were all allegations substantiated either in full or in part ?

S Yes
47 No
E/

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(d) Results of investigations

Question 24: For fraud investigations finalised in 2017–18, in which allegations were either substantiated in full or in part, indicate the principal result of investigations?

Note: If more than one result occurred, you should choose the principal result for each investigation only.

Enter NA if inapplicable

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
No further action taken	s 47E(b), s 47E(d)	
Matter referred to police (state or federal) or another agency		
Termination of employment or contract by dismissal		
Resignation of official		
Claim or benefit withdrawn or terminated		
Administrative sanctions (eg. APS Code of Conduct)		
Civil court determinations (eg. damages, injunctions)		
Criminal court conviction outcomes		
Criminal court non-conviction outcomes		
Other - please provide details below		

If other outcomes selected in Q24 please provide details here:

Internal fraud

s 47E(b), s 47E(d)

External fraud

(e) Targets

Question 25: For fraud investigations finalised in 2017–18, in which allegations were either substantiated in full or in part, what was the principal target of the fraud in terms of the resource, object or benefit targeted by the perpetrator?

If more than one target was involved, you should choose the principal target for each investigation only.

EQUIPMENT

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Commonwealth office equipment (other than ICT)	s 47E(b), s 47E(d)	
Commonwealth ICT equipment		
Commonwealth resources (other than vehicles)		
Commonwealth vehicles		
Unable to be determined		
Other Commonwealth assets not previously mentioned		

If other Commonwealth assets was selected please specify details of what the assets were and the number investigations related to each type of assets:

Internal fraud

s 47E(b), s 47E(d)

External fraud

ENTITLEMENTS OF OFFICIALS

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Expenses (other than travel)	s 47E(b), s 47E(d)	
Travel entitlements		
Payroll		

- Leave and related entitlements
- Position entitlement
- Unable to be determined
- Other entitlements

s 47E(b), s 47E(d)

If other 'Commonwealth entitlements' was selected please specify details of what the entitlements were and how many investigations related to each type:

- Internal fraud
- External fraud

s 47E(b), s 47E(d)

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BENEFITS

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
A general employment benefit such as using employment to obtain a benefit, or a benefit obtained through misuse	s 47E(b), s 47E(d)	
Commonwealth housing benefits		
Commonwealth health benefits		
Commonwealth passports, visas or citizenship		
Commonwealth child support benefits		
Commonwealth licences		
Unable to be determined		
Other Commonwealth benefits		

If other 'benefits' was selected, please specify details of what the benefits were and how many investigations related to each type:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

INFORMATION

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Personal information	s 47E(b), s 47E(d)	
Entity logo or name		
Entity intellectual property		
Other entity information (not personal)		
Unable to be determined		
Other information		

If other 'information' was selected, please specify details of what type of information was misused and the number of investigations related to each type:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

INTERNAL FINANCIAL FRAUD

	Enter number of investigations here
	Internal fraud
Cash/ currency	s 47E(b), s 47E(d)
Payment cards (eg. credit cards etc.)	
Non-cash disbursements	
Financial statements	
Procurement payments	
Financial transactions	
Unable to be determined	
Other internal financial fraud	

If other internal financial fraud was selected please specify details of what the financial frauds were and how many investigations related to each type:

s 47E(b), s 47E(d)

Released under the Freedom of Information Act (1982) (Cth)

EXTERNAL FINANCIAL FRAUD

	Enter number of investigations here	
	Internal fraud	External fraud
Taxation	s 47E(b), s 47E(d)	
Customs and/or excise		
Commonwealth invoices		
Commonwealth contracts		
Commonwealth grants		
Other Commonwealth programs (non-grant)		
Unable to be determined		
Other financial benefits		

If other external financial fraud was selected please specify details of what the financial frauds were and how many investigations related to each type

External fraud s 47E(b), s 47E(d)

OTHER TARGETS

	Type of target	Number of investigations
Internal fraud targets	s 47E(b), s 47E(d)	
External fraud targets		

(f) Methods

Question 26: For fraud investigations finalised in 2017–18, in which allegations were either substantiated in full or in part, what was the principal method by which the fraud was committed? If more than one method was involved, you should choose the principal method for each investigation only.

MISUSE OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES

	Enter number of investigations here	
	Internal fraud	External fraud
Accessing information or programs via a computer without authorisation	s 47E(b), s 47E(d)	
Copying or altering data or programs without authorisation		
Misuse of email		
Manipulation of a computerised accounting system		
Insertion of malicious code		
External cybercrimes (eg. Denial of Service; Remote Access Intrusions, etc.)		
Unable to be determined		
Other misuse of ICT		

If other misuse of ICT was selected please specify details of the misuse of ICT and how many investigations related to each misuse

Internal fraud s 47E(b), s 47E(d)

External fraud

ASSET MISAPPROPRIATION

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Unauthorised use of cash	s 47E(b), s 47E(d)	
Unauthorised use of non-cash assets		
Unauthorised use of payment cards (eg. credit cards etc.)		
Dishonesty relating to payroll schemes (ie. falsified wages or ghost officials)		
Refund fraud		
Dishonesty relating to written-off assets		
Invoicing fraud (eg. altered payee, fictitious expenses)		
Theft of assets (non-ICT)		
Theft of ICT (computers, laptops, mobile phones, tablets, etc)		
Unable to be determined		
Other misuse of assets		

If other asset misappropriation was selected please specify type of asset and the number of investigations for that type

Internal fraud	s 47E(b), s 47E(d)
External fraud	

MISUSE OF PERSONAL INFORMATION

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Creating and/or using a fictitious identity	s 47E(b), s 47E(d)	
Use of another official's or contractor's personal information without their knowledge		
Unauthorised use of another person's password, PIN or access pass		
Unauthorised use of another person's Tax File Number		
Unauthorised use of another person's Australian Business Number or Australia Company Number		
Deliberately disclosing sensitive information (in any form) for benefit		
Failure to use or omission of information		
Unable to be determined		
Other misuse of personal information		

If other misuse of personal information was selected please specify details of misuse and number of investigations involved

Internal fraud	s 47E(b), s 47E(d)
External fraud	

MISUSE OF DOCUMENTS

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Creating and/or using a false or altered entity document	s 47E(b), s 47E(d)	
Creating and/or using a false or altered document (not belonging to your entity)		
Dishonestly concealing documents		
Failing to provide documents when required to do so		

- Misuse of entity credentials
- Misuse of office documents
- Unable to be determined
- Other misuse of documents

s 47E(b), s 47E(d)

if other misuse of documents was selected please specify the type of documents misused and the number of investigations involved

- Internal fraud
- External fraud

s 47E(b), s 47E(d)

Released under the Freedom of Information Act (1982) (Cth)

OTHER METHODS

	Other methods used	Number of investigations
Internal fraud	s 47E(b), s 47E(d)	
External fraud		

(g) Investigations involving allegations of corruption

Question 27: For investigations finalised in 2017–18 in which allegations were either substantiated in full or in part, how many involved each of the following types of corruption? If more than one type was involved, you should choose the principal type for each investigation only.

- Bias or dishonesty in the exercise of official functions
- Accepting bribes to influence a process of government action
- Accepting kickbacks or gratuities in exchange for exercising influence on a process or government decision
- Nepotism
- Acting to influence regulatory outcomes or government decisions to benefit self or another party
- Exercising discretions to benefit self or another party
- Failure to disclose a relevant conflict of interest in the exercise of official functions
- Other forms of abuse of official power or position
- Conduct intended to pervert the course of justice
- Unable to be determined
- Other corruption
- No corruption was involved

s 47E(b), s 47E(d)

If other corruption was selected please specify type of corruption and number of investigations involved

	Details of corruption	Number of investigations
Other form of corruption	s 47E(b), s 47E(d)	

(h) Investigations involving allegations of collusion

Question 28: For investigations finalised in 2017–18, in which allegations were either substantiated in full or in part, how many involved each of the following types of collusion? If more than one type was involved, you should choose the principal type for each investigation only.

- An official or contractor supplying information to an external party without authorisation for the purpose of committing fraud
- An official or contractor allowing an external party unauthorised access to entity premises without authorisation for the purpose of committing fraud
- An official or contractor conspiring in other ways with an external party for the purposes of committing fraud
- An official or contractor conspiring with another internal party for the purposes of committing fraud
- An official or contractor consorting with a criminal for the purposes of committing fraud
- Unable to be determined
- Other collusion
- No collusion was involved

s 47E(b), s 47E(d)

If other collusion was selected please specify type of collusion and number of investigations involved

	Details of collusion	Number of investigations
Other form of collusion	s 47E(b), s 47E(d)	

(i) Impact and recoveries

Question 29: For fraud investigations finalised in 2017–18, in which allegations were either substantiated in full or in part, provide your best estimate of each of the following:

Note:

- Amounts should relate to finalised investigations in 2017–18, regardless of when the fraud was committed, or when losses were incurred.
- You should provide whole dollars involved (e.g. 1000, no cents) and the number of relevant investigations in both the internal fraud column and the external fraud column.
- If an investigation involved collusion between an internal and external party, then count this as an internal fraud only.
- Enter 0 if there were no losses involved.
- Enter 'NQ' if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

	Internal fraud		External fraud	
	Dollars (\$)	Number of investigations	Dollars (\$)	Number of investigations
Total amount that all suspects/offenders dishonestly attempted to obtain from the Commonwealth	s 47E(b), s 47E(d)			
Total amount that all suspects/offenders were found to have dishonestly obtained from the Commonwealth				
Other non-financial impact				

Question 30: Please provide your best estimate of each of the following for actual recoveries in 2017–18:

Note:

- Include all amounts recovered in 2017–18, regardless of when the fraud was committed, when the losses were incurred or when the investigation was completed.
- You should provide whole dollars involved (e.g. 1000, do not include cents) in both the internal fraud column and the external fraud column.
- If an investigation involved collusion between an internal and external party, then count this as an internal fraud only.
- Enter 0 if there were no recoveries made in 2017–18 or if recoveries were unable to be quantified, or recovery action has not been completed.
- Enter 'NQ' if recoveries were unable to be quantified, or recovery action has not been completed.
- Amounts recovered do not include monies not returned to entities (i.e. fines or proceeds of crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered following the finalisation of entity investigations during prosecution or proceeds of crime proceedings if they were actually recovered in 2017–18.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

	Dollar amount (\$)	Dollar amount (\$)
	Internal fraud	External fraud
Total amount recovered in any way during 2017-18	s 47E(b), s 47E(d)	
Amount recovered through criminal court proceedings		
Amounts recovered through civil court action		
Amounts recovered through administrative action		
Amounts recovered through reimbursement from a financial institution		
Amounts recovered through insurance payments		
Amounts recovered through other means of recovery		
Of the 'total amount recovered in 2017-18', listed above, what percentage related to investigations finalised in 2017-18		
Non-financial recoveries (if any): Please describe recoveries		

Section 4 – Most costly internal fraud in 2017–18

For this section, of all the internal frauds (including those involving collusion with external parties, see definitions above for guidance), the investigations of which were finalised between 1 July 2017 and 30 June 2018, and in which allegations were substantiated, please choose the one that resulted in the greatest financial loss OR impact to your entity and answer the following questions regarding that fraud only.

- *Your responses should relate to the one investigation that was finalised in 2017–18, irrespective of when the fraud was committed or when the investigation commenced.*
- *If the investigation involved more than one accused person, please answer the following questions with respect to the principal suspect only*

Question 31: Did your entity finalise any investigations in 2017–18 involving internal fraud, and fraud was substantiated in full or in part?

S Yes
47E No
(b).

(a) Detection

Question 32: What date was the alleged fraud first detected?

S Date (day/month/year)
22 Unknown
(1)

Released under the Freedom of Information Act (1982) (Cth)

Question 33: What was the principal method by which the alleged fraud was detected?

- S** Tip-off within entity
22 Tip-off external to entity
1 Staff member detected
(a) Internal management review
(ii) Internal audit
 Data analytics
 Accidental detection
 Account reconciliation
 Document examination
 External audit
 Law enforcement notification to entity
 Reporting by financial institution
 Information technology controls
 Self-reporting/ confession
 Not recorded/ unknowns
 Other

(b) Investigation

Question 34: What was the principal method by which the alleged fraud was investigated?

- S** Internal entity only (or Shared Service Centre)
22 External consultant investigator
(1) Australian Federal Police
 State or territory police
(a) Financial institution
 Australian Commission for Law Enforcement Integrity (ACLEI)
(ii) Other

(c) Target

Question 35: What was the principal target of the fraud in terms of the resource, object of benefit targeted by the perpetrator? If more than one target was involved, you should choose the principal target only.

EQUIPMENT

- S** Commonwealth office equipment (other than ICT)
22 Commonwealth ICT equipment
1 Commonwealth resources (other than vehicles)
(a) Commonwealth vehicles
(ii) Unable to be determined
 Commonwealth assets not previously mentioned

ENTITLEMENTS/BENEFITS OF OFFICIALS

- S** Expenses (other than travel)
22 Travel entitlements
1 Payroll
(a) Leave and related entitlements
(ii) Position entitlement
 General employment benefits (e.g. using employment to obtain a benefit, or a benefit obtained through misuse)
 Unable to be determined
 Other entitlements

INFORMATION

- S** Personal information
22 Entity logo or name
1 Entity intellectual property
(a) Other entity information (not personal)
(ii) Unable to be determined

S Other information
22(

INTERNAL FINANCIAL FRAUD

- S** Cash / currency
- 22(** Payment cards (e.g. credit cards etc.)
- 1)** Non-cash disbursements
- (a)** Financial statements
- (ii)** Procurement payments
- Financial transactions
- Unable to be determined
- Other internal financial fraud

Released under the Freedom of Information Act (1982) (Cth)

OTHER

S Fraud involving other targets

22(

(d) Method

Question 36: What was the principal method by which the fraud was committed? If more than one method was involved, you should choose the principal method only.

MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

S Accessing information or programs via a computer without authorisation

22(Copying or altering data or programs without authorisation

1) Misuse of email

(a) Manipulation of a computerised accounting system

(ii) Insertion of malicious code

Unable to be determined

Other misuse of ICT

ASSET MISAPPROPRIATION

S Unauthorised use of cash

22(Unauthorised use of non-cash assets

1) Unauthorised use of payment cards (e.g. credit cards, fuel cards etc.)

(a) Dishonesty relating to payroll schemes (i.e. falsified wages, or ghost officials)

(ii) Refund fraud

Dishonesty relating to written-off assets

Invoicing fraud (e.g. altered payee, fictitious expenses)

Theft of assets (non-ICT)

Theft of ICT (computers, laptops, mobile phones, tablets etc.)

Unable to be determined

Other misuse of assets

MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

S Creating and/or using a fictitious identity

22(Use of another official's or contractor's personal information without their knowledge

1) Fraudulently obtaining and/or using a person's personal information without their permission

(a) Unauthorised use of another person's password, PIN or access pass

(ii) Unauthorised use of another person's Tax File Number

Unauthorised use of another person's Australian Business Number or Australian Company Number

Deliberately disclosing sensitive information (in any form) for benefit

Failure to use or omission of information

Unable to be determined

Other misuse of personal information

MISUSE OF DOCUMENTS

S Creating and/or using a false or altered entity document

22(Creating and/or using a false or altered document (not belonging to your entity)

(1) Dishonestly concealing documents

(a) Failing to provide documents when required to do so

(ii) Misuse of entity credentials

Misuse of office documents

Unable to be determined

Other misuse of documents

OTHER METHODS

S Fraud involving other methods

22(

(e) Duration of fraud

Question 37: Provide your best estimate of the dates upon which the fraud offending commenced and ended? (you may provide the year only if other information is unknown)

- s** Date fraud offending commenced (day/month/year)
22 Date fraud commenced unknown
(1) Date fraud offending ended (day/month/year)
(a) Date fraud ended unknown
(ii)

(f) Impact and recoveries

Question 38: Please provide your best estimate of each of the following:

Note:

- Amounts should relate to the most costly internal fraud in 2017–18, regardless of when the fraud was committed, or when losses were incurred.
- You should provide whole dollars involved (e.g. 1000, please do not include cents).
- Enter 0 if there were no losses or other impact involved
- Enter 'NQ' if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

Total amount that the offender attempted to obtain from the Commonwealth

Total amount that the offender was found to have dishonestly obtained from the Commonwealth

Other non-financial impact (please describe)

s 22(1)(a)(ii)

Question 39: Please provide your best estimate of each of the following for actual recoveries from the offender in 2017–18:

Note:

- Include all amounts recovered in 2017–18, regardless of when the fraud was committed, when the losses were incurred or when the investigation was completed.
- You should provide whole dollars involved (e.g. 1000).
- Enter 0 if there were no recoveries made in 2017–18.
- Enter 'NQ' if recoveries were unable to be quantified, or recovery action has not been completed.
- Amounts recovered do not include monies not returned to entities (i.e. fines or proceeds of crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered following the finalisation of entity investigations during prosecution or proceeds of crime proceedings if they were actually recovered in 2017–18.
- Do not include dollar signs (\$).

Amounts recovered through criminal court proceedings

Amounts recovered through civil court action

Amounts recovered through administrative action

Amounts recovered through reimbursement from a financial institution

Amounts recovered through insurance payments

Amounts recovered through other means of recovery

Total amount recovered in any way during 2017-18

Non-financial recoveries (if any) please describe

s 22(1)(a)(ii)

If no monies were recovered from the suspect/ offender please indicate why:

- s** No monies recovered from suspect as yet
22 No monies expected to be recovered from suspect
(1) Not applicable (no dollars lost or money recovered in full or part)
(a)

(g) Employment type**Question 40:** What was the type of employment of the suspect at the time the fraud was detected?

- S** Full-time official
22(Part-time official
1) Casual official
(a) Contractor/ consultant
(ii) Unknown
 Other

(h) Security clearance**Question 41:** What was the highest security clearance obtained by the suspect at the time the fraud was detected?

- S** Positive Vetting
22(Negative Vetting Level 2
1) Negative Vetting Level 1
(a) Baseline Clearance
(ii) None
 Previous classifications
 Unknown
 Other

(i) Duration of employment**Question 42:** How long had the suspect been employed/contracted by your entity in any capacity and at any time in the past (cumulative of all periods with this entity)?

- S** 12 months or less
22 13 - 24 months
(1) 25 - 36 months
(a) 37 - 48 months
(ii) 49 - 84 months
 85 months or more
 Unknown
 Other

(j) Age**Question 43:** How old was the suspect at the time the fraud was detected?

- S** 17yrs and under
22(18 - 24yrs
1) 25 - 34yrs
(a) 35 - 44yrs
(ii) 45 - 54yrs
 55 - 64yrs
 65yrs and over
 Unknown

(k) Gender**Question 44:** Was the suspect:

- S** Female
22(Male
1) Indeterminate/ Intersex/ Unspecified
(a) Unknown
(ii)

(l) Jurisdiction**Question 45:** Where did the suspect reside at the time the fraud was detected?

- S Australian Capital Territory
 22(New South Wales
 1) Northern Territory
 (a) Queensland
 (ii) South Australia
 Tasmania
 Victoria
 Western Australia
 Overseas
 Unknown

(m) Education**Question 46:** What was the highest educational level that the suspect completed?

- S Postgraduate degree
 22(Graduate Diploma and Graduate Certificate
 1) Bachelor Degree
 (a) Advanced Diploma and Diploma
 (ii) Certificate III and IV
 Year 12
 Year 11 or below, including Certificate below III
 Unknown
 Other

(n) Employment level**Question 47:** What was the employment level of the suspect at the time the fraud was detected?

- S SES level
 22(1 EL 1 and 2 levels
)(a) APS 5 and 6 levels
 (ii) APS 1 to 4 levels
 Unknown
 Not applicable
 Other

(o) Relationship to other suspects**Question 48:** Did the suspect commit the alleged fraud in collaboration with another person?

- S Yes
 22(1 No
)(a) Unknown
 (ii)

Question 49: How many *other* persons were involved in the alleged commission of the fraud incident?

- S The following number of persons
 22 Unknown
 (1)

(p) Motivation**Question 50:** What was the principal motivation or other reason given for the commission of the fraud?

- S Greed and desire for financial gain
 22(Professional financial problems
 1) Personal and family financial problems
 (a) Gambling-related
 ...

- S Pleasing others or due to the influence of others
- 22(Addiction to alcohol or drugs
- 1) Psychiatric illness or mental disorders
- (a) Professional development
- (ii) Dissatisfaction with entity, desire for revenge against entity
- Unknown
- Other

Released under the Freedom of Information Act (1982) (Cth)

(q) Fraud control and behavioural factors

Question 51: What was the principal fraud control weakness that contributed to the fraud occurring?

- ☒ Lack of internal controls
☒ Poor internal culture
☐ Lack of reporting mechanisms
☐ Lack of fraud knowledge by an official
☐ Lack of reviews/checks or audits
☐ Insufficient separation/segregation of duties by officials
☐ Overriding existing internal controls
☐ Unknown
☐ Not applicable
☐ Other

Question 52: What behavioural indicators were exhibited by the offender prior to the fraud being discovered? (Choose all that apply)

- ☒ Living beyond means (eg. travel, gifts, vehicles, housing)
☒ Personal financial difficulties
☐ Refusal to work with others
☐ Refusal to follow procedures and policies
☐ Lack of social engagement with colleagues
☐ Refusal to use leave
☐ Unauthorised access to information
☐ Change in behaviour, ie. easily irritated, overly defensive or suspicious of others
☐ Complaints about entity's administration, pay or management
☐ Addictions (eg. substances or gambling)
☐ No such behaviour observed
☐ Unknown
☐ Other

(r) Duration of investigation

Question 53: On what dates was the investigation into this fraud commenced and finalised? (you may provide the year only if other information is unknown)

Note: A fraud investigation is commenced when allegations are of sufficient merit to warrant further inquiry and this has begun but excluding trivial, vexatious and/or allegations that are unable to be substantiated or cannot be further investigated.

- ☒ Date fraud investigation commenced (day/month/year)
☒ Unknown
☐

Note: A fraud investigation is finalised when the first in time of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;*
(b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);
(c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or
(d) the individual the subject of allegations has died.

- ☒ Date fraud investigation finalised (day/month/year)
☒ Unknown
☐

(s) Results of investigation

Question 54: What were the results of this investigation? (If more than one result was involved, you should provide the additional information for all that apply, noting that some might not be applicable).

- No further action taken (date finalised)
- Final result pending (details if any)
- Termination of employment or contract by dismissal (date employment terminated)
- Resignation of official (date resigned)
- Administrative sanctions, ie. APS Code of Conduct (what was the sanction)
- Civil court determination (eg. damages, injunctions) (what was the decision?)
- Criminal court sentence following conviction (what sentence was imposed)
- Criminal court sentence if not convicted (what sentence was imposed)
- Suspect declared bankruptcy (date declared)
- Other (what was the outcome)

s 22(1)(a)(ii)

(t) Death of suspect

Question 55: To the best of your knowledge, is this internal fraud suspect alive at present?

- s 22(1)(a) Yes
- No
- Unknown

If you believe that the suspect is no longer alive, please indicate your belief as to the principal cause of death (natural causes, accident, suicide etc.) and date of death if known?

s 22(1)(a)(ii)

If you would like to provide any additional information or comments about the most costly internal fraud experienced by your entity in 2017–18 please do so here:

s 22(1)(a)(ii)

Section 5 – Most costly external fraud in 2017–18

Question 56: Did your entity finalise any investigations in 2017–18 involving external fraud, and fraud was substantiated in full or in part?

- s 22(1) Yes
- No

For this section, of all the external frauds, the investigations of which were finalised between 1 July 2017 and 30 June 2018, and in which allegations were substantiated, please choose the one that resulted in the greatest financial loss OR impact to your entity and answer the following questions regarding that fraud only.

- Your responses should relate to the one investigation that was finalised in 2017–18, irrespective of when the fraud was committed or when the investigation commenced.
- If the investigation involved more than one accused person, please answer the following questions with respect to the principal suspect only.

(a) Detection

Question 57: What date was the alleged fraud first detected? (you may provide the year only if other information is unknown)

- s 22(1) Date (day/month/year)

 Unknown

Released under the Freedom of Information Act (1982) (Cth)

Question 58: What was the principal method by which the alleged fraud was detected?

- S** Tip-off within entity
22 Tip-off external to entity
(1) Staff member detected
(a) Internal management review
(ii) Internal audit
 Data analytics
 Accidental detection
 Account reconciliation
 Document examination
 External audit
 Law enforcement notification to entity
 Reporting by financial institution
 Information technology controls
 Self-reporting/confession
 Not recorded/unknown
 Other

(b) Investigation

Question 59: What was the principal method by which the alleged fraud was investigated?

- S** Internal entity only (including Shared Services Centre)
22 External consultant investigator
(1) Australian Federal Police
(a) State or territory police
(ii) Financial Institution
 Australian Commission for Law Enforcement Integrity
 Other

(c) Target

Question 60: What was the principal target of the fraud in terms of the resource, object of benefit targeted by the perpetrator? If more than one target was involved, you should choose the principal target only.

EQUIPMENT

- S** Commonwealth office equipment (other than ICT)
22 Commonwealth ICT equipment
(1) Commonwealth resources (other than vehicles)
(a) Commonwealth vehicles
(ii) Unable to be determined
 Commonwealth assets not previously mentioned

BENEFITS

- S** Commonwealth housing benefits
22 Commonwealth social security benefits
(1) Commonwealth health benefits
(a) Commonwealth passports, visas or citizenship
(ii) Commonwealth child support benefits
 Commonwealth licences
 Unable to be determined
 Dishonestly claiming or receiving other Commonwealth benefits
 Not applicable

INFORMATION

- S** Personal information
22 Entity logo or name
(1) Entity intellectual property

- S Other en ity information (not personal)
- 22 Unable to be determined
- (1) Other information
- (a) Not applicable

Released under the Freedom of Information Act (1982) (Cth)

EXTERNAL FINANCIAL FRAUD

- ☒ Taxation
- ☒ Customs and/or excise
- ☐ Commonwealth invoices
- ☐ Payment cards (eg. credit cards, fuel cards, etc.)
- ☐ Commonwealth contracts
- ☐ Commonwealth grants
- ☐ Other Commonwealth programs (non-grant)
- ☐ Unable to be determined
- ☐ Other financial benefits
- ☐ Not applicable

OTHER

- ☒ Fraud involving other targets

(d) Method

Question 61: What was the principal method by which the fraud was committed? If more than one method was involved, you should choose the principal method only.

MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

- ☒ Accessing information or programs via a computer without authorisation
- ☒ Copying or altering data or programs without authorisation
- ☐ Misuse of email
- ☐ Manipulation of a computerised accounting system
- ☐ Insertion of malicious code (eg. malware)
- ☐ External cybercrimes (eg. Denial of Service; Remote Access Intrusions, etc.)
- ☐ Unable to be determined
- ☐ Other misuse of ICT
- ☐ Not applicable

ASSET MISAPPROPRIATION

- ☒ Unauthorised use of cash
- ☒ Unauthorised use of non-cash assets
- ☐ Unauthorised use of payment cards (eg. credit cards, fuel cards, etc.)
- ☐ Dishonesty relating to payroll schemes (ie. falsified wages, or ghost officials)
- ☐ Refund fraud
- ☐ Dishonesty relating to written-off assets
- ☐ Invoicing fraud (eg. altered payee, fictitious expenses)
- ☐ Theft of assets (non-ICT)
- ☐ Theft of ICT (computers, laptops, mobile phones, tablets, etc.)
- ☐ Unable to be determined
- ☐ Other misuse of assets
- ☐ Not applicable

MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

- ☒ Creating and/or using a fictitious identity
- ☒ Fraudulently obtaining and/or using a person's personal information without their permission
- ☐ Unauthorised use of another person's password, PIN or access pass
- ☐ Unauthorised use of another person's Tax File Number
- ☐ Unauthorised use of another person's Australian Business Number or Australian Company Number
- ☐ Failure to use or omission of information
- ☐ Unable to be determined
- ☐ Other misuse of personal information
- ☐ Not applicable

MISUSE OF DOCUMENTS

- s** Creating and/or using a false or altered entity document
- 22** Creating and/or using a false or altered document (not belonging to your entity)
- 1** Dishonestly concealing documents
- (a)** Failing to provide documents when required to do so
- (ii)** Misuse of entity credentials
- Unable to be determined
- Other misuse of documents
- Not applicable

OTHER METHODS

- s** Fraud involving other methods
- 22** Not applicable
- (1)**

(e) Duration of fraud

Question 62: Provide your best estimate of the dates upon which the fraud offending commenced and ended? (you may provide the year only if other information is unknown)

- s** Date fraud offending commenced (day/month/year)
- 22** Unknown
- 1** Date fraud offending ended (day/month/year)
- (a)** Unknown
- (ii)**

(f) Impact and recoveries

Question 63: Please provide your best estimate of the following:

Note:

- Amounts should relate to the most costly external fraud in 2017–18, regardless of when the fraud was committed, or when losses were incurred.
- You should provide whole dollars involved (e.g. 1000, do not include cents).
- Enter 0 if there were no losses involved
- Enter 'NQ' if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

Total amount that the offender dishonestly attempted to obtain from the Commonwealth

Total amount that the offender was found to have dishonestly obtained from the Commonwealth

Other non-financial impact (please describe)

s 22(1)(a)(ii)

Question 64: Please provide your best estimate of each of the following for actual recoveries from the offender in 2017–18:

Note:

- Include all amounts recovered in 2017–18, regardless of when the fraud was committed, when the losses were incurred or when the investigation was completed.
- You should provide whole dollars involved (e.g. 1000).
- Enter 0 if there were no recoveries made in 2017–18 or if recoveries were unable to be quantified, or recovery action has not been completed.
- Enter 'NQ' if recoveries are unable to be quantified, or recovery action has not been completed.
- Amounts recovered do not include monies not returned to entities (i.e. fines or proceeds of crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered following the finalisation of entity investigations during prosecution or proceeds of crime proceedings if they were actually recovered in 2017–18.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

Amounts recovered through criminal court proceedings

Amounts recovered through civil court action

Amounts recovered through administrative action

Amounts recovered through reimbursement from a financial institution

Amounts recovered through insurance payment

Amounts recovered through other means of recovery (please provide details and amount)

Total amount recovered in any way during 2017-18

Non-financial recoveries (if any) please describe

s 22(1)(a)(ii)

If no monies were recovered from the suspect/ offender please indicate why:

s No monies recovered from suspect as yet

22 No monies expected to be recovered from suspect

(1) Not applicable (ie. monies were recovered in full, or in part or no financial loss was incurred)

(a)

(g) Age

Question 65: How old was the suspect at the time the fraud was detected?

s 17yrs and under

22 18 - 24yrs

(1) 25 - 34yrs

(a) 35 - 44yrs

(ii) 45 - 54yrs

55 - 64yrs

65yrs and over

Unknown

(h) Gender

Question 66: Was the suspect:

s Female

22 Male

(1) Indeterminate/ Intersex/ Unspecified

(a) Unknown

(i) Jurisdiction

Question 67: Where did the suspect reside at the time the fraud was detected?

- S Australian Capital Territory
- 22 New Sou h Wales
- (1 Northern Territory
-) Queensland
- (a South Australia
-) Tasmania
- (ii Victoria
- Western Australia
- Overseas
- Unknown

Released under the Freedom of Information Act (1982) (Cth)

(j) Education

Question 68: What was the highest educational level that the suspect completed?

- S** Postgraduate degree
22(Graduate Diploma and Graduate Certificate
1) Bachelor Degree
(a) Advanced Diploma and Diploma
(ii) Certificate III and IV
 Year 12
 Year 11 or below, including Certificate below III
 Unknown
 Other

(k) Occupation

Question 69: What was the occupation of the suspect at the time the fraud was detected?

For information about categories see: Australian Bureau of Statistics (www.abs.gov.au) Australian and New Zealand Standard Classification of Occupations 2013

- S** Manager
22(Professional
1) Technician and trade worker
(a) Community and personal service worker
(ii) Clerical and administrative worker
 Sales worker
 Machinery operator and driver
 Labourer
 Unemployed
 Unknown
 Other

(l) Relationship to Commonwealth entity

Question 70: What was the relationship, if any, between the suspect and your entity at the time the fraud was detected?

- S** Customer or client
22 An official of your entity
(1) Independent contractor/consultant
(a) No relationship
(ii) Unknown
 Other

(m) Relationship to other suspects

Question 71: Did the suspect commit the alleged fraud in collaboration with one or more trusted Commonwealth employees or former employees?

- S** Yes
22 No
(1) Unknown

Question 72: How many *other* persons were involved in the alleged commission of the fraud incident?

- S** The following number of persons
22(Unknown
1)

(n) Motivation

Question 73: What was the principal motivation or other reason given for the commission of the fraud?

- ☒ Greed and desire for financial gain
- ☐ Professional financial problems
- ☐ Personal and family financial problems
- ☐ Gambling-related
- ☐ Pleasing others or due to the influence of others
- ☐ Addiction to alcohol or drugs
- ☐ Psychiatric illness or mental disorders
- ☐ Professional development
- ☐ Dissatisfaction with entity, desire for revenge against entity
- ☐ Unknown
- ☐ Other

(o) Fraud control and behavioural factors

Question 74: What was the principal fraud control weakness that contributed to the fraud occurring?

- ☒ Lack of internal controls
- ☐ Overriding existing internal controls
- ☐ Lack of personal identification checks
- ☐ Lack of clarity of policies and procedures
- ☐ Lack of knowledge of policies and rules by offender
- ☐ Lack of reviews/checks or audits
- ☐ Unknown
- ☐ Not applicable (no fraud control weaknesses)
- ☐ Other

Question 75: Were there any behavioural indicators exhibited by the offender prior to the fraud being discovered?

(Choose all that apply)

- ☒ Living beyond means (eg. on travel, gifts, vehicles, housing)
- ☐ Lack of social engagement
- ☐ Family violence or disputes
- ☐ Change in behaviour, ie. easily irritated, overly defensive or suspicious of others
- ☐ Complaints about government entitlements (or government in general)
- ☐ No such behaviour observed
- ☐ Unknown
- ☐ Other

(p) Duration of investigation

Question 76: What date was the investigation into this fraud commenced and finalised?

Note: A fraud investigation is commenced when allegations are of sufficient merit to warrant further inquiry and this has begun but excluding trivial and/or vexatious allegations that are unable to be substantiated or cannot be further investigated.

- ☒ Date fraud investigation commenced (day/month/year)
- ☐ Unknown

Note: A fraud investigation is finalised when the first instance any of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;*
- (b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);*
- (c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or*
- (d) the individual the subject of allegations has died.*

- ☒ Date fraud investigation finalised (day/month/year)
- ☐ Unknown

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(q) Results of investigation

Question 77: What were the results of this investigation? (If more than one result was involved, you should choose provide the additional information for all that apply, noting that some might not be applicable).

No further action taken (date finalised):

Final result pending (details if any):

Resignation of suspect (date resigned):

Administrative sanctions (eg. cancellation of contract/grant; revocation of licence, etc.) what were the sanctions:

Civil court determination (eg. damages, injunctions) what was the decision:

Criminal court sentence following conviction (what was the sentence imposed):

Criminal court sentence if not convicted (what sentence was imposed):

Suspect declared bankruptcy (date declared):

Other (eg. suspect fled jurisdiction) please specify details:

s 22(1)(a)(ii)

(r) Death of suspect

Question 78: To the best of your knowledge, is this external fraud suspect alive at present?

s Yes
22 No
(1 Unknown
)

If you believe that the suspect is no longer alive, please indicate your belief as to the principal cause of death (natural causes, accident, suicide etc.) and date of death if known?

s 22(1)(a)(ii)

If you would like to provide any additional information or comments about the most costly external fraud experienced by your entity in 2017–18 please do so here:

s 22(1)(a)(ii)

Section 6 – Completion questions

Question 79: Please provide any general comments or feedback in relation to this census

s 22(1)(a)(ii)

Question 88: Please provide an estimate of the time taken to collate all the information required for this questionnaire.

Hours

s 47C

Minutes

Question 81: Please provide an estimate of the time taken to complete the online data entry component of this questionnaire.

Hours

s 47C

Minutes

s 47C

Thank you for completing this questionnaire

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Document 2

Fraud against the Commonwealth 2019

Commonwealth Fraud Control Policy Annual Reporting Questionnaire 2019

In accordance with the *Commonwealth Fraud Control Policy* all non-corporate Commonwealth entities are required to collect information on fraud and complete an annual fraud questionnaire by 30 September each year. While corporate Commonwealth entities are not formally required to complete the questionnaire, the Government considers that the collection of fraud information by these entities is best practice and expects that they will also complete the annual fraud questionnaire by the due date.

The structure of this questionnaire

This questionnaire has seven sections. You should provide answers to all relevant sections, although if you have undertaken no fraud investigations during the year you will be able to skip any questions that are not relevant.

Section 1 (questions 1-19) concerns information about your entity, the **fraud control arrangements** that it has in place and how fraud control could be improved.

Information provided in this section may be disclosed to the Attorney-General's Department for use in policy development and compliance. Responses to this section only will name the responding entity but identifiable responses will not be disclosed to other entities or the public, other than as permitted by law.

Section 2 (question 20-21) concerns the **extent of potential fraud** between 1 July 2018 and 30 June 2019.

Section 3 (questions 22-23) concerns **fraud investigations that were commenced** by entities between 1 July 2018 and 30 June 2019. Questions examine:

- (a) Number of fraud investigations
- (b) Number of persons investigated
- (c) Estimated dollars allegedly involved
- (d) Number of cases that did not meet the threshold for investigation

Section 4 (questions 24-34) concerns **fraud investigations that were finalised** by entities between 1 July 2018 and 30 June 2019. Questions examine:

- (a) Detection
- (b) Who conducted investigations
- (c) Factual outcomes of investigations
- (d) Results of investigations
- (e) Targets
- (f) Methods
- (g) Investigations involving allegations of corruption
- (h) Investigations involving allegations of collusion
- (i) Impact and recoveries

Section 5 (questions 35-59) examines in more detail the single **most harmful internal fraud case** the investigation of which was finalised between 1 July 2018 and 30 June 2019. Questions examine:

- (a) Detection
- (b) Investigation
- (c) Target
- (d) Method
- (e) Duration of fraud
- (f) Impact and recoveries
- (g) Employment
- (h) Security clearance
- (i) Duration of employment
- (j) Age
- (k) Gender
- (l) Jurisdiction
- (m) Education
- (n) Employment level
- (o) Relationship to other suspects
- (p) Motivation
- (q) Fraud control and behavioural factors
- (r) Duration of investigation
- (s) Results of investigation
- (t) Death of suspect

Section 6 (questions 60-82) examines in more detail the single **most harmful external fraud case** the investigation of which was finalised between 1 July 2018 and 30 June 2019. Questions examine:

- | | |
|---------------------------|---|
| (a) Detection | (j) Education |
| (b) Investigation | (k) Occupation |
| (c) Target | (l) Relationship to Commonwealth entity |
| (d) Method | (m) Relationship to other suspects |
| (e) Duration of fraud | (n) Motivation |
| (f) Impact and recoveries | (o) Fraud control and behavioural factors |
| (g) Age | (p) Duration of investigation |
| (h) Gender | (q) Results of investigation |
| (i) Jurisdiction | (r) Death of suspect |

Section 7 (questions 83-87) asks for **further comments** on fraud control and **how long it took** to compile and enter responses to the questionnaire, and how this census could be improved.

All information provided in response to the questionnaire will be analysed and reported in aggregate form, not naming entities or individuals, in a Report that may be released publicly by the Minister for Home Affairs

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How to complete the online questionnaire

To complete the questionnaire, go to the login page that has been provided by letter to heads of entities in August 2019, and enter your entity-specific login and password.

Navigation Note You should only use the 'previous' and 'next' buttons at the bottom of each questionnaire page to navigate between pages. Do not use your browser arrow buttons at the top of the screen, or the ENTER key, as this will take you out of the questionnaire and you may lose your completed responses. Any responses entered will automatically be saved in the response fields when you navigate between pages.

To print and finalise your questionnaire

- Complete all relevant questions and continue until you reach the 'Finalise' arrow. Do not click on the finalisation button just yet.
- You can scroll through your responses by clicking on the 'Previous' arrow at the bottom of the screen. Once you are satisfied with each section, select the 'Print' icon which is located on the top of the screen, you will need to print each page (section) individually as you either complete the section, or when you are reviewing your responses prior to finalisation.
- If you have typed any free-text responses (such as providing 'other' information) you should copy these to a Word document in addition to printing as they may not be printed on individual page printouts.
- You may also print as you proceed through the survey. When you are satisfied with the answers in the current section select the 'Print' icon, then proceed to the next section (by using the 'next' button provided).
- Repeat this process for each section you wish to print.
- Your responses are automatically saved by the program when you use the arrow buttons to navigate throughout the screens. In addition, there is a 'return later' icon located at the bottom of the screen, this will save all responses entered in the questionnaire and exit you from the online questionnaire. You will need your login and password details to re-enter the online questionnaire.

When you have reached the 'Finalise' page and you are satisfied with your answers (and you have printed your responses for your records if required), select 'finalise' to finish the questionnaire.

Once you have chosen to finalise you will not be able to change your answers or print the questionnaire. However, if you finalise the questionnaire prior to completion please contact cwlthfraud@aic.gov.au and we can assist you.

At the end of this questionnaire you will be asked to indicate how long it took to

(a) compile the relevant information and

(b) to complete the online questionnaire form

If you experience any difficulties completing the online questionnaire, please contact: cwlthfraud@aic.gov.au or call 02 6260 9200.

How to enter responses

- When answering questions, please enter all numbers in whole numbers only e.g. one hundred = 100, do not include cents.
- It is not necessary to use a dollar sign (\$) when inserting dollar values.
- If you wish to answer 'no', 'nil' or 'none' to a question, please indicate this by entering '0' in the field provided.
- Information provided should relate to the financial year 2018–19 (1 July 2018 to 30 June 2019)

Deadline

You are required to submit your response to the questionnaire by Monday 30 September 2019

Key terms and definitions

Fraud: Fraud means 'dishonestly obtaining a benefit, or causing a loss to the Commonwealth, by deception or other means'

- Must be intentional, but excludes conduct involving carelessness, accident, or error
- Dishonesty means known by the defendant to be dishonest according to the standards of ordinary people
- Include acts and omissions
- Include fraud whether tangible or intangible consequences
- Perpetrators can be internal staff and contractors, or persons external to the Commonwealth entity such as members of the public
- Fraud can involve dishonesty in connection with breaches of criminal law or a Commonwealth entity's own legislation
- The benefit or loss need not necessarily be quantifiable in dollars

Case: An investigation into an allegation or group of allegations that relate to one suspect or group of suspects concerning a single course of alleged fraudulent conduct.

Grant: A Commonwealth Grant can be defined as the provision of funding using a planned selection process involving comparative assessment of applications or the assessment of applications against specified eligibility criteria and/or assessment criteria. Further information on the definition and scope of Commonwealth Grants is contained in the Department of Finance Resource Management Guide No 414 (https://www.finance.gov.au/sites/default/files/rmg_411_0.pdf) and in section 2 of the Commonwealth Grants Rules and Guidelines (<https://www.finance.gov.au/sites/default/files/commonwealth-grants-rules-and-guidelines.pdf>).

Investigation: A fraud investigation is a separate inquiry into allegations of fraud undertaken by an entity, or by a law enforcement or external consultant. A single investigation may relate to one or more suspects and involve one or more allegations of fraud that are handled together.

Commenced Investigation: A fraud investigation is commenced by your entity when allegations are of sufficient merit to warrant further inquiry and this has begun but *excluding* trivial, and/or vexatious allegations that are unable to be substantiated or cannot be further investigated.

Finalised investigation: A fraud investigation is finalised when the first instance of any of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;

(b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);

(c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or

(d) the individual the subject of allegations has died.

Internal and External Fraud: For the purposes of this questionnaire, fraud investigations have been divided into 'internal fraud' (carried out by individuals who were officials or contractors of your entity), and 'external fraud' (carried out by individuals who were not officials or contractors of your entity). If you are uncertain whether an investigation concerned internal or external fraud, OR if it principally involved collusion between internal and external actors, please treat it as an internal fraud only.

Example 1:

An official of a Commonwealth entity conspired with a friend who was in receipt of welfare payments, and who was not a Commonwealth official, to commit fraud by dishonestly approving the welfare recipient's claims enabling him to receive payments to which he was not entitled.

This fraud should be classified as INTERNAL fraud

Example 2:

An optician found a document in rubbish outside a Commonwealth office that contained information stating that, due to staffing reductions, claims for payment would be unlikely to be checked or audited closely until new staff had been employed by the entity. The optician then lodged a number of fabricated invoices and dishonestly claimed costs from the entity which were paid without question.

This fraud should be classified as EXTERNAL fraud

Official/Contractor

The determination of whether an individual is an official of a Commonwealth entity or a contractor/consultant can be difficult and will depend on the particular circumstances of the case. Respondents should refer to the PGPA Act 2013 (<https://www.legislation.gov.au/Details/C2013/00123>), and the Department of Finance Resource Management Guide No 212 (<https://www.finance.gov.au/resource-management/accountability-prescribing-officials/>) for further advice when deciding if a fraud should be classified as internal or external.

Reporting (reference) period: 1 July 2018 to 30 June 2019

Section 1 – Respondent information and fraud control arrangements

Question 1: On behalf of which entity are you completing this questionnaire? Please specify the formal entity name, refraining from using acronyms or shortened forms.

Department of Industry, Innovation and Science

Question 2: Please provide the following information regarding the person primarily responsible for completing this questionnaire:

Name:

s 22(1)(a)(ii), s 47F(1)

Phone number:

Email:

Branch or division of employment within entity:

Fraud Control Team, Legal, Audit and As

Question 3: Which of the following best describes the principal function of your entity's core business? By core business we refer to the primary area or activity that your entity focuses on.

For example: The AFP should select 'law enforcement and/ or intelligence' notwithstanding the fact that the AFP has some policy, research and legal functions. If the categories provided below do not adequately reflect your entity's core business you may indicate another category that is more appropriate.

- ☒ Policy
- ☐ Research
- ☐ Legal and/or regulatory functions
- ☐ Financial service delivery and/or provider of funds
- ☐ Non-financial services
- ☐ Administration of grants
- ☐ Provision of grants
- ☐ Revenue collection
- ☐ Law enforcement and/or intelligence
- ☐ National security
- ☐ Welfare and/or health services
- ☐ Cultural/arts functions
- ☐ Environmental science, regulation or planning policy or administration
- ☐ Education and/or training administration
- ☐ Other category

Question 4: Which of the following best describes your entity's status under the Public Governance, Performance and Accountability Act 2013 (Cth)?

- ☒ Non-corporate Commonwealth entity
- ☐ Corporate Commonwealth entity
- ☐ Commonwealth company
- ☐ Other

Question 5: Did your entity undergo any substantial change in structure, function or programs or have a significant transfer in function during the reporting period (e.g. a machinery of government change)?

- ☐ Yes (please describe the change briefly and indicate any key dates of change)
- ☒ No

Question 6: Has your Accountable Authority reported to your Minister or Presiding Officer concerning fraud control measures for the 2017–18 financial year?

- ☐ Yes
- ☐ No

If you have any comments or additional information about your entity's Accountable Authority reporting to your Minister or Presiding Officer about your entity's fraud control measures for 2018–19 please provide details here:

Question 7: Did your entity complete the Fraud against the Commonwealth questionnaire in 2017–18?

- ☒ Yes
☐ No
☐ Don't know

Question 8: In which financial year was your entity's most recent fraud risk assessment completed (fraud risk assessments need not necessarily be stand-alone activities, but may be included within more general risk assessment activities)?

- s 2018-19
 47 2017-18
 E(2016-17 or earlier
 d) Never had such an assessment

Question 9: When was your entity's most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, but may be included within more general risk management plans)?

- s 2018-19
 47 2017-18
 E(2016-17 or earlier
 d) Never had such a plan

The following questions relate to full-time equivalent (FTE) staff (two officials working half the hours of a full-time official should be counted as one).

Question 10: What was the total number of staff employed (FTE) by your entity on 30 June 2019?

Ongoing officials	2189.8
Non-ongoing officials	181.3
Other	0
Total	2371.1

Question 11: Please estimate the number of staff within your entity who undertook any fraud-related duties (pertaining to fraud against the entity) during 2018–19? (Fraud-related duties could include work in fraud control policy, fraud risk management, prevention, detection, investigation, delivery of training, fraud reporting etc. You should count staff who undertook any of these duties even if they also undertook non-fraud-related work. Do not include all staff who must undertake fraud control training as part of normal duties)

Enter a whole number please:

s 47E(d)

Question 12: How many staff identified in Q-11 worked solely in fraud-related duties generally during 2018–19?

Enter a whole number please:

s 47E(d)

Question 13: How many staff identified in Q-11 worked solely in fraud-related investigations during 2018–19?

Enter a whole number please:

s 47E(d)

Question 14: How many staff identified in Q-11 had each of the following types of fraud-related qualifications or training? (You should estimate a number for each qualification category – e.g. 0, or 3 if 3 staff have the same qualification. Some staff may have more than one type of qualification and the total may exceed 100%).

Certificate IV in Government (Fraud Control)

Certificate IV in Government (Investigations)

Diploma of Government (Fraud Control)

Diploma of Government (Investigations)

Fraud-related law enforcement experience

Training provided by AFP Fraud and Corruption Centre

Other fraud-related qualification (please specify qualification(s) below)

s 47E(d)

If other fraud-related qualification was selected, please specify details:

s 47E(d)

Question 15: What helped or hindered your entity's *prevention of fraud* in the 2018–19 financial year? (If not applicable please enter NA in the relevant area)

Please describe briefly aspects that helped

s 47C, s 47E(d)

Please describe briefly aspects that hindered

s 47E(d), s 47C

Question 16: What helped or hindered your entity's *detection of fraud* in the 2018–19 financial year? (If not applicable please enter NA in relevant areas)

Please describe briefly aspects that helped

s 47E(d), s 47C

Please describe briefly aspects that hindered

s 47E(d), s 47C

Question 17: What helped or hindered your entity's *investigation of fraud* during the 2018–19 financial year? (If not applicable please enter NA in the relevant area)

Please describe briefly aspects that helped

s 47C, s 47E(d)

Please describe briefly aspects that hindered

s 47C, s 47E(d)

Question 18: What changes, if any, would you suggest for *improving training of staff* in the area of fraud investigation and control?

Please describe briefly

s 47C, s 47E(d)

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Question 19: In 2018, Part VIID of the Crimes Act 2014 (Cth) was added by the Crimes Legislation Amendments (Powers, Offences and Other Measures) 2018 Act (Cth) to authorise the collection, use and disclosure of personal information for preventing, detecting, investigating or dealing with fraud affecting Commonwealth bodies and certain other types of serious misconduct and offences.

(a) Are you aware of these legislative changes?

- ☒ Yes
☐ No

(b) Has your entity ever used these provisions?

S Yes
47 No

(c) Do you think that your entity would be likely to make use of these provisions in the next 12 months?

S Yes
4 No
7

Please provide any comments on your entity's use or non-use of these provisions:

s 47E(d), s 47C

Section 2 – Extent of potential fraud in 2018–19

This section seeks information on the overall extent of matters that could potentially have involved fraud that affected your entity in 2018-19. You are asked to provide your best estimate of the cost of such matters as a proportion of budget and also an indication of the degree of confidence that you have in the accuracy of your estimation. If you would prefer not to respond to this question you may select 'I am unable to say' and provide a reason for this response.

Question 20: What was the total departmental resourcing from all sources provided to your entity for 2018-19 as stated in your entity's 2018-19 Portfolio Budget Statement?

719498000

Question 21: (a) Please provide your best estimate of the percentage of total departmental resourcing indicated in question 20 that could potentially have involved fraud that affected your entity in 2018-19 (potential fraud should include all matters whether detected or undetected, whether investigated or not, and whether proved following an investigation or not)

% of budget:

s 47E(d), s 47C

I am unable to say for the following reasons:

(b) How confident are you in the accuracy of the estimation in question 21

S Extremely confident
47 Very confident
C Neither confident nor not confident
 Not very confident
 Extremely not confident

(c) Please provide any suggestions as to how question 21 could be improved:

s 47E(d), s 47C

Section 3 – Fraud investigations commenced in 2018–19

This section concerns fraud investigations that were commenced between 1 July 2018 and 30 June 2019, even if the fraud occurred before this period.

An investigation by an entity is commenced when a decision is made that the allegations are of sufficient merit to warrant further inquiry and an investigation case file is opened. Baseless, trivial or vexatious allegations are not to be included.

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Question 22: Between 1 July 2018 and 30 June 2019, did your entity commence any fraud investigations?

S Yes
47 No
E(

Question 23: For each of the following categories, please indicate the total number of fraud investigations that your entity commenced in the financial year 2018–19, how many were to be investigated and the estimated dollar value allegedly involved?

Note:

- *Entries in each column should be mutually exclusive. You should only count investigations that were commenced in the 2018–19 financial year regardless of when the conduct occurred.*
- *'Estimated dollars allegedly involved' means your best estimate at the time the investigation commenced of the dollar amount allegedly involved in the fraud, net of any dollars recovered and excluding costs of investigation and recovery.*

	Solely internal fraud	Solely external fraud	Fraud involving collusion between internal and external individuals	Unclassified or other
Number of fraud investigations commenced in 2018–19	s 47E(b), s 47E(d)			
Number of persons investigated				
Estimated dollars allegedly involved (\$)				
Percentage of cases commenced that the above dollar amount involves				
Percentage of cases commenced where an estimated dollar loss could not be quantified				
Number of cases that did not meet the threshold to warrant an investigation				

Section 4 – Fraud investigations finalised in 2018–19

This section concerns fraud investigations (as defined above) that were finalised between 1 July 2018 and 30 June 2019, even if they had been commenced, or if the fraud the subject of the investigation occurred before this period.

A fraud investigation is finalised when the first instance of any of the following has occurred:

- (a) *the entity's investigation of the allegations has been concluded;*
- (b) *the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);*
- (c) *debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or*
- (d) *the individual the subject of allegations has died.*

Question 24: Between 1 July 2018 and 30 June 2019, were any of your fraud investigations finalised?

S Yes
47 No
E(

The following questions ask about (i) investigations of fraud committed by an official or contractor (see definitions above) of your entity ('internal fraud'), and (ii) investigations of fraud committed against your entity by a person other than an official or contractor ('external fraud').

If an investigation involved collusion between an internal and external party, then count this as an internal fraud only.

You should provide responses in both the internal fraud column and the external fraud columns. Enter 0 if there were no investigations in any category.

(a) Detections

Question 25: For fraud investigations finalised in 2018–19, how many involved detection of the principal allegations in each of the following ways? (If more than one detection method was involved, you should choose the principal detection method for each investigation only).

	Enter number here	Enter number here
	Internal fraud	External fraud
Tip-off within entity	s 47E(b), s 47E(d)	
Tip-off external to entity		
Staff member detected		
Internal management review		
Internal audit		
Data analytics		
Accidental detection		
Account reconciliation		
Document examination		
External audit		
Law enforcement notification to entity		
Reporting by financial institution		
Information technology controls		
Self-reporting/ confession		
Not recorded/ unknown		
Other		
Total number of fraud allegations detected		

If other detections selected above please provide details of how fraud was detected:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

(b) Who conducted investigations

Question 26: For fraud investigations finalised in 2018–19, indicate the principal way in which investigations were conducted? If more than one method was involved, you should choose the principal method for each investigation only).

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Total number of fraud investigations finalised	s 47E(b), s 47E(d)	
Solely internal investigations by your entity (or Shared Services Centre)		
Solely external investigation undertaken by Consultant investigator		
Solely external investigation undertaken by Australian Federal Police (AFP)		
Solely external investigation undertaken by State or territory police		
Solely external investigation undertaken by a Financial institution		
Solely external investigation undertaken by Australian Commission for Law Enforcement Integrity (ACLEI)		
Solely external investigation undertaken by Other organisation		
An internal entity investigation preceded by or followed by external investigation by Consultant investigator		
An internal entity investigation preceded by or followed by external investigation by AFP		
An internal entity investigation preceded by or followed by external investigation by State or territory police		
An internal entity investigation preceded by or followed by external investigation by Financial institution		
An internal entity investigation preceded by or followed by external investigation by ACLEI		
An internal entity investigation preceded by or followed by external investigation by another organisation		

If another organisation conducted an investigation please provide details of who conducted the investigation

	Internal fraud	External fraud
Solely external investigation by another organisation	s 47E(b), s 47E(d)	
An internal investigation preceded by or followed by an external investigation by another organisation		

(c) Factual outcomes of investigations

Question 27: For fraud investigations finalised in 2018–19, indicate the principal *factual* outcome of investigations?

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Allegations substantiated (either in full or part)	s 47E(b), s 47E(d)	
Allegations not substantiated		
Allegation referred to another agency and outcome currently unknown		
Other - please specify number of investigations here (please specify details below)		

If 'other' outcome was selected in Q27 please provide details of outcomes here:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

The following questions relate to investigations in which allegations were either substantiated in full or in part.

Were allegations substantiated, either in full or in part?

NB: If allegations were referred to law enforcement or elsewhere and outcome unknown select 'no'.

S Yes
47 No
E(

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(d) Results of investigations

Question 28: For fraud investigations finalised in 2018–19, in which allegations were either substantiated in full or in part, indicate the principal result of investigations?

Note: If more than one result occurred, you should choose the principal result for each investigation only.

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
No further action taken	s 47E(b), s 47E(d)	
Matter referred to police (state or federal) or another agency		
Termination of employment or contract by dismissal		
Resignation of official		
Claim or benefit withdrawn or terminated		
Administrative sanctions (eg. APS Code of Conduct)		
Civil court determinations (eg. damages, injunctions)		
Criminal court conviction outcomes		
Criminal court non-conviction outcomes		
Other - please provide details below		

If other results was selected in Q28 please provide details of what the results were here:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

(e) Targets

Question 29: For fraud investigations finalised in 2018–19, in which allegations were either substantiated in full or in part, what was the principal target of the fraud in terms of the resource, object or benefit targeted by the perpetrator?

If more than one target was involved, you should choose the principal target for each investigation only.

If the target is inapplicable leave the cell blank.

EQUIPMENT

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Commonwealth office equipment (other than ICT)	s 47E(b), s 47E(d)	
Commonwealth ICT equipment		
Commonwealth resources (other than vehicles)		
Commonwealth vehicles		
Unable to be determined		
Other Commonwealth assets not previously mentioned		

If other Commonwealth assets was selected please specify details of what the assets were and the number investigations related to each type of asset:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

ENTITLEMENTS OF OFFICIALS

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
If the target is inapplicable leave the cell blank.	s 47E(b), s 47E(d)	
Expenses (other than travel)		
Travel entitlements		
Payroll		

- Leave and related entitlements
- Position entitlement
- Unable to be determined
- Other entitlements

s 47E(b), s 47E(d)

If other 'Commonwealth entitlements' was selected please specify details of what the entitlements were and how many investigations related to each type:

- Internal fraud
- External fraud

s 47E(b), s 47E(d)

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BENEFITS

If the target is inapplicable leave the cell blank.	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
A general employment benefit such as using employment to obtain a benefit, or a benefit obtained through misuse	s 47E(b), s 47E(d)	
Commonwealth housing benefits		
Commonwealth social security benefits		
Commonwealth health benefits		
Commonwealth passports, visas or citizenship		
Commonwealth child support benefits		
Commonwealth licences		
Unable to be determined		
Other Commonwealth benefits		

If other 'benefits' was selected, please specify details of what the benefits were and how many investigations related to each type:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

INFORMATION

If the target is inapplicable leave the cell blank.	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Personal information	s 47E(b), s 47E(d)	
Entity logo or name		
Entity intellectual property		
Other entity information (not personal)		
Unable to be determined		
Other information		

If other 'information' was selected, please specify details of what type of information was misused and the number of investigations related to each type:

Internal fraud	s 47E(b), s 47E(d)
External fraud	

INTERNAL FINANCIAL FRAUD

If the target is inapplicable leave the cell blank.	Enter number of investigations here
	Internal fraud
Cash/currency	s 47E(b), s 47E(d)
Payment cards (eg. credit cards etc.)	
Non-cash disbursements	
Financial statements	
Procurement payments	
Financial transactions	
Unable to be determined	
Other internal financial fraud	

If other internal financial fraud was selected please specify details of what the financial frauds were and how many investigations related to each type:

s 47E(b), s 47E(d)

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EXTERNAL FINANCIAL FRAUD

If the target is inapplicable leave the cell blank.

Taxation

Customs and/or excise

Commonwealth invoices

Commonwealth contracts

Commonwealth grants

Other Commonwealth programs (non-grant)

Unable to be determined

Other financial benefits

Enter number of investigations here

External fraud

s 47E(b), s 47E(d)

If other external financial fraud was selected please specify details of what the financial frauds were and how many investigations related to each type

External fraud

s 47E(b), s 47E(d)

OTHER TARGETS

If the target is inapplicable leave the cell blank.

Type of target

Number of investigations

Internal fraud targets

s 47E(b), s 47E(d)

External fraud targets

(f) Methods

Question 30: For fraud investigations finalised in 2018–19, in which allegations were either substantiated in full or in part, what was the principal method by which the fraud was committed? If more than one method was involved, you should choose the principal method for each investigation only.

MISUSE OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES

If the method is inapplicable leave the cell blank.

Enter number of investigations here

Enter number of investigations here

Internal fraud

External fraud

Accessing information or programs via a computer without authorisation

s 47E(b), s 47E(d)

Copying or altering data or programs without authorisation

Misuse of email

Manipulation of a computerised accounting system

Insertion of malicious code

External cybercrimes (eg. Denial of Service; Remote Access Intrusions, etc.)

Unable to be determined

Other misuse of ICT

If other misuse of ICT was selected please specify details of the misuse of ICT and how many investigations related to each misuse

Internal fraud

s 47E(b), s 47E(d)

External fraud

ASSET MISAPPROPRIATION

If the method is inapplicable leave the cell blank	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Unauthorised use of cash	s 47E(b), s 47E(d)	
Unauthorised use of non-cash assets		
Unauthorised use of payment cards (eg. credit cards etc.)		
Dishonesty relating to payroll schemes (ie. falsified wages or ghost officials)		
Refund fraud		
Dishonesty relating to written-off assets		
Invoicing fraud (eg. altered payee, fictitious expenses)		
Theft of assets (non-ICT)		
Theft of ICT (computers, laptops, mobile phones, tablets, etc)		
Unable to be determined		
Other misuse of assets		

If other asset misappropriation was selected please specify type of asset and the number of investigations for that type

Internal fraud s 47E(b), s 47E(d)

External fraud

MISUSE OF PERSONAL INFORMATION

If the method is inapplicable leave the cell blank	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Creating and/or using a fictitious identity	s 47E(b), s 47E(d)	
Use of another official's or contractor's personal information without their knowledge		
Unauthorised use of another person's password, PIN or access pass		
Unauthorised use of another person's Tax File Number		
Unauthorised use of another person's Australian Business Number or Australia Company Number		
Deliberately disclosing sensitive information (in any form) for benefit		
Failure to use or omission of information		
Unable to be determined		
Other misuse of personal information		

If other misuse of personal information was selected please specify details of misuse and number of investigations involved

Internal fraud s 47E(b), s 47E(d)

External fraud

MISUSE OF DOCUMENTS

If the method is inapplicable leave the cell blank	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Creating and/or using a false or altered entity document	s 47E(b), s 47E(d)	
Creating and/or using a false or altered document (not belonging to your entity)		
Dishonestly concealing documents		
Failing to provide documents when required to do so		

- Misuse of entity credentials
- Misuse of office documents
- Unable to be determined
- Other misuse of documents

s 47E(b), s 47E(d)

if other misuse of documents was selected please specify the type of documents misused and the number of investigations involved

- Internal fraud
- External fraud

s 47E(b), s 47E(d)

Released under the Freedom of Information Act (1982) (Cth)

OTHER METHODS

If the method is inapplicable leave the cell blank	Other methods used	Number of investigations
Internal fraud	s 47E(b), s 47E(d)	
External fraud		

(g) Investigations involving allegations of corruption

Question 31: For investigations finalised in 2018–19 in which allegations were either substantiated in full or in part, how many involved each of the following types of corruption? If more than one type was involved, you should choose the principal type for each investigation only.

- Bias or dishonesty in the exercise of official functions
- Accepting bribes to influence a process of government action
- Accepting kickbacks or gratuities in exchange for exercising influence on a process or government decision
- Nepotism
- Acting to influence regulatory outcomes or government decisions to benefit self or another party
- Exercising discretions to benefit self or another party
- Failure to disclose a relevant conflict of interest in the exercise of official functions
- Other forms of abuse of official power or position
- Conduct intended to pervert the course of justice
- Unable to be determined
- Other corruption
- No corruption was involved

s 47E(b), s 47E(d)

If other corruption was selected please specify type of corruption and number of investigations involved

	Details of corruption	Number of investigations
Other form of corruption	s 47E(b), s 47E(d)	

(h) Investigations involving allegations of collusion

Question 32: For investigations finalised in 2018–19, in which allegations were either substantiated in full or in part, how many involved each of the following types of collusion? If more than one type was involved, you should choose the principal type for each investigation only.

- An official or contractor supplying information to an external party without authorisation for the purpose of committing fraud
- An official or contractor allowing an external party unauthorised access to entity premises without authorisation for the purpose of committing fraud
- An official or contractor conspiring in other ways with an external party for the purposes of committing fraud
- An official or contractor conspiring with another internal party for the purposes of committing fraud
- An official or contractor consorting with a criminal for the purposes of committing fraud
- Unable to be determined
- Other collusion
- No collusion was involved

s 47E(b), s 47E(d)

If other collusion was selected please specify type of collusion and number of investigations involved

	Details of collusion	Number of investigations
Other form of collusion	s 47E(b), s 47E(d)	

(i) Impact and recoveries

Question 33: For fraud investigations finalised in 2018–19, in which allegations were either substantiated in full or in part, provide your best estimate of each of the following:

Note:

- Amounts should relate to finalised investigations in 2018–19, regardless of when the fraud was committed, or when losses were incurred.
- You should provide whole dollars involved (e.g. 1000, no cents) and the number of relevant investigations in both the internal fraud column and the external fraud column.
- If an investigation involved collusion between an internal and external party, then count this as an internal fraud only.
- Enter 0 if there were no losses involved.
- Enter 'NQ' if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

	Internal fraud		External fraud	
	Dollars (\$)	Number of investigations	Dollars (\$)	Number of investigations
Total amount that all suspects/offenders dishonestly attempted to obtain from the Commonwealth	s 47E(b), s 47E(d)			
Total amount that all suspects/offenders were found to have dishonestly obtained from the Commonwealth				
Other non-financial impact				

Question 34: Please provide your best estimate of each of the following for actual recoveries in 2018–19:

Note:

- Include all amounts recovered in 2018–19, regardless of when the fraud was committed, when the losses were incurred or when the investigation was completed.
- You should provide whole dollars involved (e.g. 1000, do not include cents) in both the internal fraud column and the external fraud column.
- If an investigation involved collusion between an internal and external party, then count this as an internal fraud only.
- Enter 0 if there were no recoveries made in 2018–19 or if recoveries were unable to be quantified, or recovery action has not been completed.
- Enter 'NQ' if recoveries were unable to be quantified, or recovery action has not been completed.
- Amounts recovered do not include monies not returned to entities (i.e. fines or proceeds of crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered following the finalisation of entity investigations during prosecution or proceeds of crime proceedings if they were actually recovered in 2018–19.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

	Dollar amount (\$) Internal fraud	Dollar amount (\$) External fraud
Total amount recovered in any way during 2018-19	s 47E(b), s 47E(d)	
Amount recovered through criminal court proceedings		
Amounts recovered through civil court action		
Amounts recovered through administrative action		
Amounts recovered through reimbursement from a financial institution		
Amounts recovered through insurance payments		
Amounts recovered through other means of recovery		
Of the 'total amount recovered in 2018-19', listed above, what percentage related to investigations finalised in 2018-19		
Non-financial recoveries (if any): Please describe recoveries		

Section 5 – Most harmful internal fraud in 2018–19

For this section, of all the internal frauds (including those involving collusion with external parties, see definitions above for guidance), the investigations of which were finalised between 1 July 2018 and 30 June 2019, and in which allegations were substantiated, please choose the one that resulted in the

greatest harm to your entity and answer the following questions regarding that fraud only. Harm could relate to economic loss, or other economic or non-economic impact.

- Your responses should relate to the one investigation that was finalised in 2018–19, irrespective of when the fraud was committed or when the investigation commenced.
- If the investigation involved more than one accused person, please answer the following questions with respect to the principal suspect only

Question 35: Did your entity finalise any investigations in 2018–19 involving internal fraud, and fraud was substantiated in full or in part?

S Yes
47 No
E(

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(a) Detection

Question 36: What date was the alleged fraud first detected?

s Date (day/month/year)
 22(1 se specify s 22(1)(a)(ii)
)(a) Unknown

Question 37: What was the principal method by which the alleged fraud was detected?

s Tip-off within entity
 22(Tip-off external to entity
 1) Staff member detected
 (a) Internal management review
 (ii) Internal audit
 Data analytics
 Accidental detection
 Account reconciliation
 Document examination
 External audit
 Law enforcement notification to entity
 Reporting by financial institution
 Information technology controls
 Self-reporting/ confession
 Not recorded/ unknowns
 Other

(b) Investigation

Question 38: What was the principal method by which the alleged fraud was investigated?

s Internal entity only (or Shared Service Centre)
 22(External consultant investigator
 1) Australian Federal Police
 (a) State or territory police
 (ii) Financial institution
 Australian Commission for Law Enforcement Integrity (ACLEI)
 Other

(c) Target

Question 39: What was the principal target of the fraud in terms of the resource, object of benefit targeted by the perpetrator? If more than one target was involved, you should choose the principal target only.

EQUIPMENT

s Commonwealth office equipment (other than ICT)
 22(Commonwealth ICT equipment
 1) Commonwealth resources (other than vehicles)
 (a) Commonwealth vehicles
 (ii) Unable to be determined
 Commonwealth assets not previously mentioned

ENTITLEMENTS/BENEFITS OF OFFICIALS

- S** Expenses (other than travel)
- 22(1)** Travel entitlements
- 1)** Payroll
- (a)** Leave and related entitlements
- (ii)** Position entitlement
- General employment benefits (e.g. using employment to obtain a benefit, or a benefit obtained through misuse)
- Unable to be determined
- Other entitlements

INFORMATION

- S** Personal information
- 22** Entity logo or name
- (1)** Entity intellectual property
- (a)** Other entity information (not personal)
- (ii)** Unable to be determined
- Other information

INTERNAL FINANCIAL FRAUD

- S** Cash / currency
- 22(1)** Payment cards (e.g. credit cards etc.)
- 1)** Non-cash disbursements
- (a)** Financial statements
- (ii)** Procurement payments
- Financial transactions
- Unable to be determined
- Other internal financial fraud
- se specify **S 22(1)(a)(ii)**

OTHER

- S** Fraud involving other targets
- 22(1)**

(d) Method

Question 40: What was the principal method by which the fraud was committed? If more than one method was involved, you should choose the principal method only.

MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

- S** Accessing information or programs via a computer without authorisation
- 22(1)** Copying or altering data or programs without authorisation
- 1)** Misuse of email
- (a)** Manipulation of a computerised accounting system
- (ii)** Insertion of malicious code
- Unable to be determined
- Other misuse of ICT

ASSET MISAPPROPRIATION

- S** Unauthorised use of cash
- 22(1)** Unauthorised use of non-cash assets
- 1)** Unauthorised use of payment cards (e.g. credit cards, fuel cards etc.)
- (a)** Dishonesty relating to payroll schemes (i.e. falsified wages, or ghost officials)
- (ii)** Refund fraud
- Dishonesty relating to written-off assets
- Invoicing fraud (e.g. altered payee, fictitious expenses)
- Theft of assets (non-ICT)
- Theft of ICT (computers, laptops, mobile phones, tablets etc.)
- Unable to be determined
- Other misuse of assets

Released under the Freedom of Information Act (1982) (Cth)

MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

- s** Creating and/or using a fictitious identity
- 22** Use of another official's or contractor's personal information without their knowledge
- 1** Fraudulently obtaining and/or using a person's personal information without their permission
- (a)** Unauthorised use of another person's password, PIN or access pass
- (ii)** Unauthorised use of another person's Tax File Number
- Unauthorised use of another person's Australian Business Number or Australian Company Number
- Deliberately disclosing sensitive information (in any form) for benefit
- Failure to use or omission of information
- Unable to be determined
- Other misuse of personal information

MISUSE OF DOCUMENTS

- s** Creating and/or using a false or altered entity document
- 22** Creating and/or using a false or altered document (not belonging to your entity)
- 1** Dishonestly concealing documents
- (a)** Failing to provide documents when required to do so
- (ii)** Misuse of entity credentials
- Misuse of office documents
- Unable to be determined
- Other misuse of documents

OTHER METHODS

- ☐ Fraud involving other methods

(e) Duration of fraud

Question 41: Provide your best estimate of the dates upon which the fraud offending commenced and ended? (you may provide the year only if other information is unknown)

- s** Date fraud offending commenced (day/month/year)
- 22** Please specify **s 22(1)(a)(ii)**
- 1** Date fraud commenced unknown
- (a)** Date fraud offending ended (day/month/year)
- (ii)** Please specify **s 22(1)(a)(ii)**
- Date fraud ended unknown

(f) Impact and recoveries

Question 42: Please provide your best estimate of each of the following:

Note:

- Amounts should relate to the most costly internal fraud in 2018–19, regardless of when the fraud was committed, or when losses were incurred.
- You should provide whole dollars involved (e.g. 1000, please do not include cents).
- Enter 0 if there were no losses or other impact involved
- Enter **NO** if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

Total amount that the offender attempted to obtain from the Commonwealth

Total amount that the offender was found to have dishonestly obtained from the Commonwealth

Other non-financial impact (please describe)

s 22(1)(a)(ii)

Question 43: Please provide your best estimate of each of the following for actual recoveries from the offender in 2018–19:

Note:

- Include all amounts recovered in 2018–19, regardless of when the fraud was committed, when the losses were incurred or when the investigation was completed.
- You should provide whole dollars involved (e.g. 1000).
- Enter 0 if there were no recoveries made in 2018–19.
- Enter 'NQ' if recoveries were unable to be quantified, or recovery action has not been completed.
- Amounts recovered do not include monies not returned to entities (i.e. fines or proceeds of crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered following the finalisation of entity investigations during prosecution or proceeds of crime proceedings if they were actually recovered in 2018–19.
- Do not include dollar signs (\$).

Amounts recovered through criminal court proceedings

Amounts recovered through civil court action

Amounts recovered through administrative action

Amounts recovered through reimbursement from a financial institution

Amounts recovered through insurance payments

Amounts recovered through other means of recovery

Total amount recovered in any way during 2018–19

Non-financial recoveries (if any) please describe

s 22(1)(a)(ii)

If no monies were recovered from the suspect/ offender please indicate why:

- s No monies recovered from suspect as yet
 22 No monies expected to be recovered from suspect
 (1) Not applicable (no dollars lost or money recovered in full or part)
 (a)

The following questions ask about the characteristics of individuals suspected of committing the most costly internal fraud in 2018–19. If no suspect was able to be identified you may go to Question 50 now.

- s Suspect identified
 22 Suspect not identified
 (1)

(g) Employment type

Question 44: What was the type of employment of the suspect at the time the fraud was detected?

- s Full-time official
 22(Part-time official
 1) Casual official
 (a) Contractor/ consultant
 (ii) Unknown
 Other

(h) Security clearance

Question 45: What was the highest security clearance obtained by the suspect at the time the fraud was detected?

- s Positive Vetting
 22 Negative Vetting Level 2
 (1) Negative Vetting Level 1
 (a) Baseline Clearance
 (ii) None
 Previous classifications
 Unknown
 Other

(i) Duration of employment

Question 46: How long had he suspect been employed/contracted by your entity in any capacity and at any time in the past (cumulative of all periods with this entity)?

- ☒ 12 months or less
- ☐ 13 - 24 months
- ☐ 25 - 36 months
- ☐ 37 - 48 months
- ☐ 49 - 84 months
- ☐ 85 months or more
- ☐ Unknown
- ☐ Other

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(j) Age**Question 47:** How old was the suspect at the time the fraud was detected?

- S** 17yrs and under
- 22** 18 - 24yrs
- (1)** 25 - 34yrs
- (a)** 35 - 44yrs
- (ii)** 45 - 54yrs
- 55 - 64yrs
- 65yrs and over
- Unknown

(k) Gender**Question 48:** Was the suspect:

- S** Female
- 22** Male
- (1)** Indeterminate/ Intersex/ Unspecified
- (a)** Unknown
- (ii)**

(l) Jurisdiction**Question 49:** Where did the suspect reside at the time the fraud was detected?

- S** Australian Capital Territory
- 22** New South Wales
- (1)** Northern Territory
- (a)** Queensland
- (ii)** South Australia
- Tasmania
- Victoria
- Western Australia
- Overseas
- Unknown

(m) Education**Question 50:** What was the highest educational level that the suspect completed?

- S** Postgraduate degree
- 22** Graduate Diploma and Graduate Certificate
- (1)** Bachelor Degree
- (a)** Advanced Diploma and Diploma
- (ii)** Certificate III and IV
- Year 12
- Year 11 or below, including Certificate below III
- Unknown
- Other

(n) Employment level**Question 51:** What was the employment level of the suspect at the time the fraud was detected?

- S** SES level
- 22** EL 1 and 2 levels
- (1)** APS 5 and 6 levels
- (a)** APS 1 to 4 levels
- (ii)** Unknown
- Not applicable
- Other

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(o) Relationship to other suspects

Question 52: Did the suspect commit the alleged fraud in collaboration with another person?

S Yes
22(No
1) Unknown

Question 53: How many other persons were involved in the alleged commission of the fraud incident?

S The following number of persons
22(Unknown
1)

(p) Motivation

Question 54: What was the principal motivation or other reason given for the commission of the fraud?

S Greed and desire for financial gain
22 Professional financial problems
(1) Personal and family financial problems
(a) Gambling-related
(ii) Pleasing others or due to the influence of others
Addiction to alcohol or drugs
Psychiatric illness or mental disorders
Professional development
Dissatisfaction with entity, desire for revenge against entity
Unknown
Other
Please specify: s 22(1)(a)(ii)

(q) Fraud control and behavioural factors

Question 55: What was the principal fraud control weakness that contributed to the fraud occurring?

S Lack of internal controls
22(Poor internal culture
1) Lack of reporting mechanisms
(a) Lack of fraud knowledge by an official
(ii) Lack of reviews/checks or audits
Insufficient separation/segregation of duties by officials
Overriding existing internal controls
Unknown
Not applicable
Other

Question 56: What behavioural indicators were exhibited by the offender prior to the fraud being discovered? (Choose all that apply)

- s** Living beyond means (eg. travel, gifts, vehicles, housing)
- 22(** Personal financial difficulties
- 1)** Refusal to work with others
- (a)** Refusal to follow procedures and policies
- (ii)** Lack of social engagement with colleagues
- Refusal to use leave
- Unauthorised access to information
- Change in behaviour, ie. easily irritated, overly defensive or suspicious of others
- Complaints about entity's administration, pay or management
- Addictions (eg. substances or gambling)
- No such behaviour observed
- Unknown
- Other

(r) Duration of investigation

Question 57: On what dates was the investigation into this fraud commenced and finalised? (you may provide the year only if other information is unknown)

Note: A fraud investigation is commenced when allegations are of sufficient merit to warrant further inquiry and this has begun but excluding trivial, vexatious and/or allegations that are unable to be substantiated or cannot be further investigated.

- s** Date fraud investigation commenced (day/month/year)
- 22(** Please specify **s 22(1)(a)(ii)**
- 1)** Unknown
- (a)**

Note: A fraud investigation is finalised when the first in time of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;*
- (b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);*
- (c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or*
- (d) the individual the subject of allegations has died.*

- s** Date fraud investigation finalised (day/month/year)
- 22(** Please specify **s 22(1)(a)(ii)**
- 1)** Unknown
- (a)**

(s) Results of investigation

Question 58: What were the results of this investigation? (If more than one result was involved, you should provide the additional information for all that apply, noting that some might not be applicable).

- No further action taken (date finalised)
- Final result pending (details if any)
- Termination of employment or contract by dismissal (date employment terminated)
- Resignation of official (date resigned)
- Administrative sanctions, ie. APS Code of Conduct (what was the sanction)
- Civil court determination (eg. damages, injunctions) (what was the decision?)
- Criminal court sentence following conviction (what sentence was imposed)
- Criminal court sentence if not convicted (what sentence was imposed)
- Suspect declared bankruptcy (date declared)
- Other (what was the outcome)

s 22(1)(a)(ii)

(t) Death of suspect

Question 59: To the best of your knowledge, is this internal fraud suspect alive at present?

S Yes
22(No
1) Unknown
(a)

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If you believe that the suspect is no longer alive, please indicate your belief as to the principal cause of death (natural causes, accident, suicide etc) and date of death if known?

s 22(1)(a)(ii)

If you would like to provide any additional information or comments about the most harmful internal fraud experienced by your entity in 2018–19 please do so here:

s 22(1)(a)(ii)

Section 6 – Most harmful external fraud in 2018–19

Question 60: Did your entity finalise any investigations in 2018–19 involving external fraud, and fraud was substantiated in full or in part?

s 47 E(b)

For this section, of all the external frauds, the investigations of which were finalised between 1 July 2018 and 30 June 2019, and in which allegations were substantiated, please choose the one that resulted in the greatest harm to your entity and answer the following questions regarding that fraud only. Harm could relate to economic loss, or other economic or non-economic impact.

- Your responses should relate to the one investigation that was finalised in 2018–19, irrespective of when the fraud was committed or when the investigation commenced.
- If the investigation involved more than one accused person, please answer the following questions with respect to the principal suspect only.

(a) Detection

Question 61: What date was the alleged fraud first detected? (you may provide the year only if other information is unknown)

s 22(1)(a)(ii)

Question 62: What was the principal method by which the alleged fraud was detected?

s 22(1)(a)(ii)

- Tip-off within entity
- Tip-off external to entity
- Staff member detected
- Internal management review
- Internal audit
- Data analytics
- Accidental detection
- Account reconciliation
- Document examination
- External audit
- Law enforcement notification to entity
- Reporting by financial institution
- Information technology controls
- Self-reporting/confession
- Not recorded/unknown
- Other

(b) Investigation

Question 63: What was the principal method by which the alleged fraud was investigated?

- S** Internal entity only (including Shared Services Centre)
22 External consultant investigator
(1) Australian Federal Police
(a) State or territory police
(ii) Financial Institution
 Australian Commission for Law Enforcement Integrity
 Other

(c) Target

Question 64: What was the principal target of the fraud in terms of the resource, object of benefit targeted by the perpetrator? If more than one target was involved, you should choose the principal target only.

EQUIPMENT

- S** Commonwealth office equipment (other than ICT)
22 Commonwealth ICT equipment
(1) Commonwealth resources (other than vehicles)
(a) Commonwealth vehicles
(ii) Unable to be determined
 Commonwealth assets not previously mentioned

BENEFITS

- S** Commonwealth housing benefits
22 Commonwealth social security benefits
(1) Commonwealth health benefits
(a) Commonwealth passports, visas or citizenship
(ii) Commonwealth child support benefits
 Commonwealth licences
 Unable to be determined
 Dishonestly claiming or receiving other Commonwealth benefits

INFORMATION

- S** Personal information
22 Entity logo or name
(1) Entity intellectual property
(a) Other entity information (not personal)
(ii) Unable to be determined
 Other information

EXTERNAL FINANCIAL FRAUD

- S** Taxation
22 Customs and/or excise
(1) Commonwealth invoices
(a) Payment cards (eg. credit cards, fuel cards, etc.)
(ii) Commonwealth contracts
 Commonwealth grants
 Other Commonwealth programs (non-grant)
 Unable to be determined
 Other financial benefits

OTHER

- S** Fraud involving other targets
22

(d) Method

Question 65: What was the principal method by which the fraud was committed? If more than one method was involved, you should choose the principal method only.

MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

- S** Accessing information or programs via a computer without authorisation
22(1) Copying or altering data or programs without authorisation
(1) Misuse of email
(a) Manipulation of a computerised accounting system
(ii) Insertion of malicious code (eg. malware)
 External cybercrimes (eg. Denial of Service; Remote Access Intrusions, etc.)
 Unable to be determined
 Other misuse of ICT
 Not applicable

ASSET MISAPPROPRIATION

- S** Unauthorised use of cash
22(1) Unauthorised use of non-cash assets
(a) Unauthorised use of payment cards (eg. credit cards, fuel cards, etc.)
(ii) Dishonesty relating to payroll schemes (ie. falsified wages, or ghost officials)
 Refund fraud
 Dishonesty relating to written-off assets
 Invoicing fraud (eg. altered payee, fictitious expenses)
 Theft of assets (non-ICT)
 Theft of ICT (computers, laptops, mobile phones, tablets, etc.)
 Unable to be determined
 Other misuse of assets
 Not applicable

MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

- S** Creating and/or using a fictitious identity
22(1) Fraudulently obtaining and/or using a person's personal information without their permission
(1) Unauthorised use of another person's password, PIN or access pass
(a) Unauthorised use of another person's Tax File Number
(ii) Unauthorised use of another person's Australian Business Number or Australian Company Number
 Failure to use or omission of information
 Unable to be determined
 Other misuse of personal information
 Not applicable

MISUSE OF DOCUMENTS

- S** Creating and/or using a false or altered entity document
22(1) Creating and/or using a false or altered document (not belonging to your entity)
(1) Dishonestly concealing documents
(a) Failing to provide documents when required to do so
(ii) Misuse of entity credentials
 Unable to be determined
 Other misuse of documents
 Not applicable

OTHER METHODS

- S** Fraud involving other methods
22(1) Not applicable

(e) Duration of fraud

Question 66: Provide your best estimate of the dates upon which the fraud offending commenced and ended? (you may provide the year only if other information is unknown)

s 22(1) (a) (ii)	Date fraud offending commenced (day/month/year)	
	se specify	s 22(1)(a)(ii)
	Unknown	
	Date fraud offending ended (day/month/year)	
	se specify	s 22(1)(a)(ii)
	Unknown	

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(f) Impact and recoveries

Question 67: Please provide your best estimate of the following:

Note:

- Amounts should relate to the most costly external fraud in 2018–19, regardless of when the fraud was committed, or when losses were incurred.
- You should provide whole dollars involved (e.g. 1000, do not include cents).
- Enter 0 if there were no losses were involved
- Enter 'NQ' if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

Total amount that the offender dishonestly attempted to obtain from the Commonwealth

Total amount that the offender was found to have dishonestly obtained from the Commonwealth

Other non-financial impact (please describe)

s 22(1)(a)(ii)

Question 68: Please provide your best estimate of each of the following for actual recoveries from the offender in 2018–19:

Note:

- Include all amounts recovered in 2018–19, regardless of when the fraud was committed, when the losses were incurred or when the investigation was completed.
- You should provide whole dollars involved (e.g. 1000).
- Enter 0 if there were no recoveries made in 2018–19 or if recoveries were unable to be quantified, or recovery action has not been completed.
- Enter 'NQ' if recoveries are unable to be quantified, or recovery action has not been completed.
- Amounts recovered do not include monies not returned to entities (i.e. fines or proceeds of crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered following the finalisation of entity investigations during prosecution or proceeds of crime proceedings if they were actually recovered in 2018–19.
- Do not include costs of investigation or recovery.
- Do not include dollar signs (\$).

Amounts recovered through criminal court proceedings

Amounts recovered through civil court action

Amounts recovered through administrative action

Amounts recovered through reimbursement from a financial institution

Amounts recovered through insurance payment

Amounts recovered through other means of recovery (please provide details and amount)

Total amount recovered in any way during 2018-19

Non-financial recoveries (if any) please describe

s 22(1)(a)(ii)

If no monies were recovered from the suspect/ offender please indicate why:

- s 22(1) No monies recovered from suspect as yet
- () No monies expected to be recovered from suspect
- () Not applicable (ie. monies were recovered in full, or in part or no financial loss was incurred)

The following questions ask about the characteristics of individuals suspected of committing the most costly external fraud in 2018-19. If no suspect was able to be identified you may go to Question 70 now.

- s 22() Suspect identified
- () No suspect identified

(g) Age

Question 69: How old was the suspect at the time the fraud was detected?

S	17yrs and under
22(18 - 24yrs
1)	25 - 34yrs
(a)	35 - 44yrs
(ii)	45 - 54yrs
	55 - 64yrs
	65yrs and over
	Unknown

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(h) Gender**Question 70:** Was the suspect:

- ☒ Female
☐ Male
☐ Indeterminate/ Intersex/ Unspecified
☐ Unknown
☐

(i) Jurisdiction**Question 71:** Where did the suspect reside at the time the fraud was detected?

- ☒ Australian Capital Territory
☐ New South Wales
☐ Northern Territory
☐ Queensland
☐ South Australia
☐ Tasmania
☐ Victoria
☐ Western Australia
☐ Overseas
☐ Unknown

(j) Education**Question 72:** What was the highest educational level that the suspect completed?

- ☒ Postgraduate degree
☐ Graduate Diploma and Graduate Certificate
☐ Bachelor Degree
☐ Advanced Diploma and Diploma
☐ Certificate III and IV
☐ Year 12
☐ Year 11 or below, including Certificate below III
☐ Unknown
☐ Other

(k) Occupation**Question 73:** What was the occupation of the suspect at the time the fraud was detected?

For information about categories see: Australian Bureau of Statistics (www.abs.gov.au) Australian and New Zealand Standard Classification of Occupations 2013

- ☒ Manager
☐ Professional
☐ Technician and trade worker
☐ Community and personal service worker
☐ Clerical and administrative worker
☐ Sales worker
☐ Machinery operator and driver
☐ Labourer
☐ Unemployed
☐ Unknown
☐ Other

(l) Relationship to Commonwealth entity

Question 74: What was the relationship, if any, between the suspect and your entity at the time the fraud was detected?

- S** Customer or client
22(An official of your entity
1) Independent contractor/consultant
(a) No relationship
(ii) Unknown
 Other

(m) Relationship to other suspects

Question 75: Did the suspect commit the alleged fraud in collaboration with one or more trusted Commonwealth employees or former employees?

- S** Yes
22(No
1) Unknown
()

Question 76: How many *other* persons were involved in the alleged commission of the fraud incident?

- S** The following number of persons
22(Unknown
1)

(n) Motivation

Question 77: What was the principal motivation or other reason given for the commission of the fraud?

- S** Greed and desire for financial gain
22(Professional financial problems
1) Personal and family financial problems
(a) Gambling-related
(ii) Pleasing others or due to the influence of others
 Addiction to alcohol or drugs
 Psychiatric illness or mental disorders
 Professional development
 Dissatisfaction with entity, desire for revenge against entity
 Unknown
 Other

(o) Fraud control and behavioural factors

Question 78: What was the principal fraud control weakness that contributed to the fraud occurring?

- S** Lack of internal controls
22(Overriding existing internal controls
1) Lack of personal identification checks
(a) Lack of clarity of policies and procedures
(ii) Lack of knowledge of policies and rules by offender
 Lack of reviews/checks or audits
 Unknown
 Not applicable (no fraud control weaknesses)
 Other

Question 79: Were there any behavioural indicators exhibited by the offender prior to the fraud being discovered?

(Choose all that apply)

- s** Living beyond means (eg. on travel, gifts, vehicles, housing)
22(1)(a)(ii) Lack of social engagement
 Family violence or disputes
 Change in behaviour, ie. easily irritated, overly defensive or suspicious of others
 Complaints about government entitlements (or government in general)
 No such behaviour observed
 Unknown
 Other

(p) Duration of investigation

Question 80: What date was the investigation into this fraud commenced and finalised?

Note: A fraud investigation is commenced when allegations are of sufficient merit to warrant further inquiry and this has begun but excluding trivial and/or vexatious allegations that are unable to be substantiated or cannot be further investigated.

- s** Date fraud investigation commenced (day/month/year)
22(1)(a)(ii) se specify **s 22(1)(a)(ii)**
1) Unknown

Note: A fraud investigation is finalised when the first instance any of the following has occurred:

- (a) the entity's investigation of the allegations has been concluded;
 (b) the allegations have been referred to a law enforcement or prosecution entity for further action (whether before or after the individual the subject of allegations has left the employment of your entity);
 (c) debts or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or
 (d) the individual the subject of allegations has died.

- s** Date fraud investigation finalised (day/month/year)
22(1)(a)(ii) se specify **s 22(1)(a)(ii)**
(1) Unknown
(a)

(q) Results of investigation

Question 81: What were the results of this investigation? (If more than one result was involved, you should choose provide the additional information for all that apply, noting that some might not be applicable).

- No further action taken (date finalised):
 Final result pending (details if any):
 Resignation of suspect (date resigned):
 Administrative sanctions (eg. cancellation of contract/grant; revocation of licence, etc.) what were the sanctions:
 Civil court determination (eg. damages, injunctions) what was the decision:
 Criminal court sentence following conviction (what was the sentence imposed):
 Criminal court sentence if not convicted (what sentence was imposed):
 Suspect declared bankruptcy (date declared):
 Other (eg. suspect fled jurisdiction) please specify details:

s 22(1)(a)(ii)

(r) Death of suspect

Question 82: To the best of your knowledge, is this external fraud suspect alive at present?

- s** Yes
22 No
(1) Unknown

If you believe that the suspect is no longer alive, please indicate your belief as to the principal cause of death (natural causes, accident, suicide etc) and date of death if known?

s 22(1)(a)(ii)

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If you would like to provide any additional information or comments about the most harmful external fraud experienced by your entity in 2018–19 please do so here:

s 22(1)(a)(ii)

Section 7 – Completion questions

Question 83: Which sections of the census collect information that you consider to be most useful in terms of fraud policy development, conducting fraud investigations and fraud risk control? (please indicate a rating for each cell from 1 (least useful) to 5 (most useful)).

Estimates of the extent of fraud-related matters

Fraud policy development

Fraud investigations

Fraud risk control

Percentages

s 47C

Investigations commenced

Fraud policy development

Fraud investigations

Fraud risk control

Numbers

s 47C

Losses

Investigations finalised

Fraud policy development

Fraud investigations

Fraud risk control

Numbers

s 47C

Fraud losses

Fraud recoveries

Fraud targets

Fraud methods

Corruption cases

Most harmful internal frauds

Fraud policy development

Fraud investigations

Fraud risk control

Methods

s 47C

Offender demographics

Red flags

Most harmful external frauds

Fraud policy development

Fraud investigations

Fraud risk control

Methods

s 47C

Offender demographics

Red flags

AFP investigations

Fraud policy development

Fraud investigations

Fraud risk control

Numbers

s 47C

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CDPP investigations

	Fraud policy development	Fraud investigations	Fraud risk control
Numbers	s 47C		
Losses			
Sanctions imposed			

Policy and compliance

	Fraud policy development	Fraud investigations	Fraud risk control
CEO certification	s 47C		
Fraud risk assessments			
Fraud control plans			
Fraud control staff qualifications			
Fraud prevention			
Fraud detection			
Fraud investigation			

Analysis and discussion

	Fraud policy development	Fraud investigations	Fraud risk control
3-year trends	s 47C		
Comparisons with private sector trends			
Statistical analyses			
Case studies			
Internal-external fraud comparisons			
What helped or hindered investigations			

Question 84: What additional information would you like the fraud census to collect, that is not currently being collected?

s 47C

Question 85: Please provide any general comments or feedback in relation to this census:

s 47C

Question 86: Please provide an estimate of the time taken to collate all the information required for this questionnaire.

Hours s 47C

Minutes

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Question 87: Please provide an estimate of the time taken to complete the online data entry component of this questionnaire.

Hours

Minutes

15 47C

Thank you for completing this questionnaire

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