#### 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 en ities are required to collect information on fraud and complete an annual fraud questionnaire by 30 September each year. While corporate Commonwealth en ities are not formally required to complete he questionnaire th Government considers that the collection of fraud informa ion by these en ities 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, all hough 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 informa ion about your en ity, 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. Ques ions examine:

- (a) Number of fraud inves igations
- (b) Number of persons investigated
- (c) Estimated dollars allegedly involved
- (d) Number of cases hat did not meet the hreshold 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) Detec ions (f) Methods
- (b) Who conducted investigations (g) Inves igations involving all gations of corruption
- (c) Factual outcomes of

investigations

(h) Inves igations involving allegations of collusion

- (d) Results of investigations
- (e) Targets

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

- (a) Detec ion
- (k) Gender
- (b) Investiga ion
- (I) Jurisdiction
- (c) Target
- (m) Education
- (d) Me hoo
- (n) Employment level
- (o) Relationship to other suspects
- (f) Impact and recoveries
- (p) Mo ivation

g) Employment

- (q) Fraud control and behavioural factors
- (h) Security clearance
- (r) Duration of investigation(s) Results of investiga ion
- (i) Dura ion of employment
- (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) Detec ion
- (j) Education
- (b) Investiga ion
- (k) Occupa ion

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https://www.surveyadmin.aic.gov.au/surveys/print.aspx?rsid=T1hsVWZhRVdLR3hkT2JVRTdYdVIUYXVHbldHSWR0MWJkY3c4Qk82c0RvcXBtcS9V...

## How to complete the online questionnaire

To complete the ques ionnaire, go to he 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 he questionnaire and you may lose your completed responses. Any responses entered will automa ically be saved in the response fields when you navigate between pages.

#### To print and finalise your questionnaire

- · Complete all relevant questions and continue un il you reach the 'Finalise' arrow. Do not click on the finalisa ion button just yet.
- If you have typed any free-text responses (such as providing 'other' information) you should copy hese to a Word document in addition to printing as the may not be printed on individual page printouts.
- You may also print as you proceed through he survey. When you are satisfied with the answers in the current section select the 'Print' icon, then proceed
  to the next sec ion (by using the 'next' button provided).
- · Repeat his process for each section you wish to print.
- Your responses are automatically saved by the program when you use the arrow buttons to navigate hroughout the screens. In addition, there is a 'return later' icon located at he bottom of the screen, this will save all responses entered in the questionnaire and exit you from the online q estionnaire. 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 wi h your answers (and you have printed your responses for you records if required), select 'finalise' to finish he 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 he 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 his 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 bene it, or causing a loss to the Commonweal h, 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 he Commonwealth entity such as members of he public
- · Fraud can involve dishonesty in connection with breaches of criminal law or a Commonwealth en ity's own legisla ion
- The benefit or loss need not necessarily be quantifiable in dollars

Case: An investiga ion 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 he 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 he 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 fur her 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 ac ion (whether before or after the individual the subject of allegations has left he employment of your en ity);

**Print Survey** 3/26/2021

(c) debts or liabili ies arising from he 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 investiga ions 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 inves igation concerned internal or external fraud, OR if it principally involved collusion between internal and external actors, please treat it as an

An official of a Commonweal h entity conspired with a friend who was in receipt of welfare payments, and who was not a Commonweal h official, to commit fraud

An optician found a document in rubbish outside a Commonwealth office that contained information stating that, due to staffing reductions, claims for paymen 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 invited in the control of the checked or audited closely until new staff had been employed by the entity. The optician then lodged a number of fabricated invited in the checked or audited closely until new staff had been employed by the entity. The optician then lodged a number of fabricated invited in the checked or audited closely until new staff had been employed by the entity.

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 he 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

> 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 primaril	y responsible for completing this ques ionnaire:
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Name:	s 22(1)(a)(ii), s 47F(1)
Phone number:	
Email:	
Branch or division of employment within entity:	Fraud Control Team

N982) (CHY) Question 3: Which of the following best describes the principal function of your entity's core business? By core business we refer to be 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 dicate disconnection of the control of the control

Policy
Research
Legal and/or regulatory functions
Financial service delivery and/or provider of funds
○ Non-financial services
Administration of grants
O Provision of grants
○ Revenue collec ion
Law enforcement and/or intelligence
○ Na ional security
○ Welfare and/or health services
○ Cultural/arts functions
O Environmental science, regulation or planning policy or administra ion
○ Educa ion and/or training administration
Other category

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

Mon cornora	e Commonwealth <u>en</u> ti
INOH-COLDOLA	e Commonwealth ent

Commonwealth compa

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)?

please describe the change briefly and indicate any key dates of change)

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

Yes

○ No

	onal information about your entity's Accountable Authority reporting to your Minister or Presiding Officer about s for 2017–18 please provide details here:
Question 7: Did your entity comple	ete he Fraud against the Commonwealth questionnaire in 2016–17?
Yes	
○ No	
	the he Fraud against the Commonwealth questionnaire in 2016–17?  The was your en ity's most recent fraud risk assessment completed (fraud risk assessments need not necessarily be included within more general risk assessment activities)?
<b>S</b> 2017-18	
<b>4</b> 2016-17	
<b>7</b> 2015-16	
2014-15 or earlier	
(d Never had such an assessme	ent PC
Question 9: When was your entity out may be included wi hin more ge	s most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, eneral risk management plans)?
<b>S</b> 2017-18	
<b>4</b> 2016-17	
<b>7</b> 2015-16	
2014-15 or earlier	
Never had such a plan	(O)
The following questions relate to counted as one).	full-time equivalent (FTE) staff (two officials working half the hours of a full-time official should be
Question 10: What was the total n	umber of staff employed (FTE) by your en ity on 30 June 2018?
Ongoing officials	2208
Non-ongoing officials	137
Other	
Total	2345
during 2017–18? (Fraud-related du delivery of training, fraud reporting	number of staff within your entity who undertook any fraud-related duties (pertaining to fraud against the entity) ties could include work in fraud control policy, fraud risk management, prevention, detection, investigation, etc. You should count staff who undertook any of these duries even if they also undertook non-fraud-related host undertake fraud control training as part of normal duries)
Enter a whole number please:	s 47E(d)
Question 12: How many staff ident	tified in Q-11 worked solely in fraud-related duties during 2017–18?
0	- 47F/-1\
Enter a whole number please:	s 47E(d)
2	<del></del>
,	

> 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 qualifica ion 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 qualifica ion(s) below)







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

Please describe briefly aspects hat helped

Please describe briefly aspects hat hindered

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

Please describe briefly aspects hat helped

Please describe briefly aspects hat hindered

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 hat helped

Please describe briefly aspects hat hindered

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

Released under the Freedom of Information Act, 1982) (City)

# 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 investiga ions?



Question 19: For each of he following categories, please indicate the total number of fraud investigations that your entity commenced in the linancial year 2017–18, how may 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 conduct occurred.
- Estimated dollars allegedly involved means your best estimate at the time the investigation commenced of the dollar amount allegedly involved in the frau 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 ot
Number of fraud investigations commenced in 2017-18	s 47E(d), s 47E(b)		10	
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	•			
10,050				
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?



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 ('exe na fraud').

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

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

#### (a) Detections

Question 21: For fraud investigations finalised in 2017–18, how many involved detection of the principal allega ions in each of the following ways? (If more han one detection me hod was involved, you should choose he principal detection me hod 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 en ity		
Staff member detected		
Internal management review		
Internal audit		
Data analytics		
Accidental detection		
Accidental detection  Account reconciliation		
Document examination		
External audit		
Law enforcement notifica ion to entity		
Reporting by financial institu ion		
Information technology controls		
Self-reporting/ confession		
Not recorded/ unknown		
Other		
Total number of fraud allegations detected		

If other detec ions 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 22:** For fraud investigations finalised in 2017–18, indicate the principal way in which investiga ions 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 inves igations finalised	s 47E(b), s 47E(d)	
Solely internal investiga ions 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 ins itution		
Solely external investigation undertaken by Australian Commission for Law Enforcement Integrity (ACLEI)		
Solely external investigation undertaken by O her organisation		
An internal entity inves igation preceded by or followed by external inves igation by Consultant investigator		
An internal entity inves igation preceded by or followed by external inves igation by AFP		
An internal entity inves igation preceded by or followed by external inves igation by State or territory police		
An internal entity inves igation preceded by or followed by external inves igation by Financial ins itution		
An internal entity inves igation preceded by or followed by external inves igation by ACLEI		
An internal entity inves igation preceded by or followed by external inves igation by another organisation		

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

Solely external investigation by another organisation

An internal investigation preceded by or followed by an external investigation by another organisation



# (c) Factual outcomes of investigations

Question 23: For fra d investigations finalised in 2017–18, indicate the principal factual outcome of inves igations?

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Allegations substan iated (ei her in full or part)	s 47E(b), s 47E(d)	
Allegations not substantiated		
Allegation referred to another agency and outcome curren ly unknown		
Other - please specify number of inves igations 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?



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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 investiga ions?

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 sanc ions (eg. APS Code of Conduct)		
Civil court determinations (eg. damages, injunctions)		
Criminal court convic ion outcomes		
Criminal court non-convic ion 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 all egations 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 asses not previously mentioned		

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

nternal 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 enti lements Position enti lement

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#### BENEFITS

Enter number of investigations here Internal fraud External fraud  Personal information Entity logo or name Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  f other 'information' was selected, please specify details of what type of information was misused and the number of investiga ions related to each ype:  Internal fraud External fraud  External fraud		Enter number of investigation	ons here	Enter number of investigations he
employment to obtain a benefit, or a benefit obtained through misses.  Commonwealth housing benefits  Commonwealth basing benefits  Enter number of investigations here internation was selected, please specify details of what the benefits were and how many investigations related to each type.  SATE(b), SATE(d)  Enter number of investigations here internation  Coher information was selected, please specify details of what the benefits were and how many investigations here internation  Coher information  Coher information was selected, please specify details of what the benefits were and how many investigations here internation  Coher information  Enter number of investigations here internation  Coher information was selected, please specify details of what the benefits were and how many investigations here internation  Enter number of investigations here internation  Coher information was selected, please specify details of what the benefits were and how many investigations here internation  Coher information  Coher information  Coher information  Coher information was selected, please specify details of what the benefits were and how many investigations related to each type.  Enter number of investigations here internation internation internation		Internal fraud		External fraud
Commonwealth lead h benefits Commonwealth clind support benefits Commonwealth clind support benefits Commonwealth clind support benefits Commonwealth iconces Unable to be determined Other Commonwealth benefits  fother benefits' was selected, please specify details of what the benefits were and how many investigations related to each type  Internal fraud External fraud  NFORMATION  Enter number of investigations here Internal fraud  Entity intellectual property Other en ity information (not personal) Unable to be determined  Other information  Vertical fraud  External fraud  For information was selected, please specify details of Warf type of information was misused and the number of investigations here internal fraud  External fraud  NTERNAL FINANCIAL FRAUE  Enter number of investigations here internal fraud  External fraud  NTERNAL Financial transactions  Unable to be determined	employment to obtain a benefit, or a benefit obtained	s 47E(b), s 47E(d)		
Commonwealth passports, visas or citizenship Commonwealth child support benefits Commonwealth licences Unable to be determined Other Commonwealth benefits  or other benefits' was selected, please specify details of what the benefits were and how many investigations related to each type  Internal fraud External fraud  Formation  Enter number of investigations here Internal fraud  External fraud  Formation (not personal) Unable to be determined Other information  or other informati	Commonwealth housing benefits			
Commonwealth child support benefits  Commonwealth licences Unable to be determined  Other Commonwealth benefits  Other Commonwealth benefits  Other benefits' was selected, please specify details of what the benefits were and how many investigations related to each type:  Internal fraud  External fraud  External fraud  Enter number of investigations here  Internal fraud  External fraud  External fraud  External fraud  External fraud  External fraud  Other information  Other information' was selected, please specify details of what the benefits were and how many investigations related to each type:  Internal fraud  External fraud  S47E(b), S47E(d)  Enter number of investigations here  Internal fraud  External f	Commonwealth heal h benefits			
Commonwealth licences Unable to be determined Other Commonwealth benefits  other 'benefits' was selected, please specify details of what the benefits were and how many investigations related to each type:  Internal fraud External fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  Entity logo or name Entity intellectual property Other ently information Other information  Other information  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  S47E(b), S47E(d)  Enter number of investigations here internal fraud  Enter number of investigations here internal fraud  Enter number of investigations here internal fraud  Enternal	Commonwealth passports, visas or citizenship			
Unable to be determined Other Commonwealth benefits  other benefits' was selected, please specify details of what the benefits were and how many investigations related to each type:  Internal fraud  External fraud  NFORMATION  Enter number of investigations here Internal fraud  External fraud  External fraud  Personal information Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Other information  Internal fraud  External fraud  Enter number of investigations here Internal fraud  External fraud  Enter number of investigations here Internal fraud  External fraud  Enter number of investigations here Internal fraud  External fraud  Ext	Commonwealth child support benefits			
Other Commonwealth benefits  other 'benefits' was selected, please specify details of what the benefits were and how many investigations related to each type:  Internal fraud  External fraud  FORMATION  Enter number of investigations here  Internal fraud  External fraud  Formation  Entity logo or name  Entity logo or name  Entity intellectual property  Other en ity information  Other information  Other information  Other information  Tother Information was selected, please specify details of what type of information was misused and the number of investigations here  Internal fraud  External fraud  External fraud  External fraud  S 47/E(b), S 47/E(d)  Enter number of investigations here  Internal fraud  External fraud  S 47/E(b), S 47/E(d)  Financial statements  Financial statements  Frocurement payments  Financial transactions  Unable to be determined	Commonwealth licences			
Other information  Personal information  Entity logo or name Entity intellectual property Other information was selected, please specify details of what type of information was misused and the number of investigations here Enternal fraud  S 47E(b), S 47E(d)  Enter number of investigations here Internal fraud  External fraud  S 47E(b), S 47E(d)  Enternal fraud  External fraud  S 47E(b), S 47E(d)  Enternal fraud  External fraud  S 47E(b), S 47E(d)  Enternal fraud  External fraud  Enter number of investigations here Internal fraud  External fraud  Enter number of investigations here Internal fraud  External fraud  Enter number of investigations here Internal fraud  Enternal fraud  Enternal fraud  External fr	Unable to be determined			
Internal fraud  External fraud  NFORMATION  Enter number of investigations here internal fraud  Personal information Entity logo or name Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Fother 'information' was selected, please specify details of what type of information was misused and the number of investiga ions related to each pre:  Internal fraud  Enter number of investiga ions related to each internal fraud  External fraud  TERNAL FINANCIAL FRAUD  Enter number of investigations here internal fraud  Cash/ currents  Paymingt cards (eg. credit cards etc.)  Internal fraud (eg. credit cards etc.)  For current payments  Financial transactions  Unable to be determined	Other Commonwealth benefits			
Enter number of investigations here internal fraud  Enter number of investigations here internal fraud  Personal information Entity logo or name Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Internal fraud External fraud  Other information was selected, please specify details of was type of information was misused and the number of investigations related to each other information  Internal fraud  Enter number of investigations here  Enter number of investigations related to each other information was misused and the number of investigations related to each other information.  Internal fraud  Enter number of investigations here  Internal fraud  Cash/ currents  Paymingt cards (eg. credit cards etc.)  Non-cash disbursements  Inancial statements  Procurement payments  Financial transactions  Unable to be determined	f other 'benefits' was selected, please specify details of w	rhat the benefits were and how man	y investigations	s related to each type:
Enter number of investigations here Internal fraud External fraud  Personal information Entity logo or name Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Fother information was selected, please specify details of what type of information was misused and the number of investiga ions related to each precipate internal fraud External fraud  Entern number of investigations here internal fraud  External fraud  Enter number of investigations here internal fraud  Entern number of investigations here internal fraud  Enternal fraud  Ente	s 47E(b), s 47E(d)			
Enter number of investigations here Internal fraud External fraud  Personal information Entity logo or name Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Fother information was selected, please specify details of what type of information was misused and the number of investiga ions related to each precipate internal fraud External fraud  Entern number of investigations here internal fraud  External fraud  Enter number of investigations here internal fraud  Entern number of investigations here internal fraud  Enternal fraud  Ente	External fraud			100:
Internal fraud  Personal information Entity logo or name Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Fother 'information' was selected, please specify details of what type of information was misused and the number of investiga ions related to each yee:  Internal fraud External fraud  NTERNAL FINANCIAL FRAUD  Tenter number of investigations here Internal fraud  Cash/ currency Paymingt cards (eg. credit cards etc.)  100 cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined	NFORMATION		4	
Personal information  Entity logo or name  Entity intellectual property  Other en ity information (not personal)  Unable to be determined  Other information  S 47E(b), S 47E(d)  Fother information was selected, please specify details of what type of information was misused and the number of investiga ions related to each yee:  Internal fraud  External fraud  Enter number of investigations here  Internal fraud  Cash/ currenty  Paymant cards (eg. credit cards etc.)  Mor-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined	-		ons here	
Entity logo or name  Entity intellectual property  Other en ity information (not personal)  Unable to be determined  Other information  Tother information was selected, please specify details of what type of information was misused and the number of investiga ions related to each ope:  Internal fraud  External fraud  External fraud  Cash/ currenty  Payment cards (eg. credit cards etc.)  Non-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined	Personal information			External fraud
Entity intellectual property Other en ity information (not personal) Unable to be determined Other information  Internal fraud External fraud  Cash/ currency Payment cards (eg. credit cards etc.)  More cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined				
Other en ity information (not personal)  Unable to be determined  Other information  fother information' was selected, please specify details of what type of information was misused and the number of investiga ions related to each type:  Internal fraud  External fraud  External fraud  Cash/ currens  Payment cards (eg. credit cards etc.)  Mop-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined				
Unable to be determined Other information  Tother 'information' was selected, please specify details of what type of information was misused and the number of investiga ions related to each process.  Internal fraud  External fraud  NTERNAL FINANCIAL FRAUD  Cash/ currency  Payment cards (eg. credit cards etc.)  Nop-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined				
Other information  f other 'information' was selected, please specify details of waar type of information was misused and the number of investiga ions related to each ype:  Internal fraud  External fraud  NTERNAL FINANCIAL FRAUD  Enter number of investigations here Internal fraud  Cash/ currenty  Paymant cards (eg. credit cards etc.)  Non-cash disbursements Financial statements  Procurement payments  Financial transactions  Unable to be determined				
f other 'information' was selected, please specify details of what type of information was misused and the number of investiga ions related to each ype:  Internal fraud  External fraud  NTERNAL FINANCIAL FRAUD  Enter number of investigations here Internal fraud  Cash/ currency  Payment cards (eg. credit cards etc.)  Non-cash disbursements Financial statements  Procurement payments  Financial transactions  Unable to be determined				
Internal fraud  External fraud  NTERNAL FINANCIAL FRAUD  Enter number of investigations here Internal fraud  Cash/ currency Payment cards (eg. credit cards etc.)  Non-cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined				
External fraud  NTERNAL FINANCIAL FRAUD  Enter number of investigations here Internal fraud  Cash/ currency Payment cards (eg. credit cards etc.)  Non-cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined	f other 'information' was selected, please specify details ype:	of what type of information was mist	used and the nu	umber of investiga ions related to each
Enter number of investigations here  Internal fraud  Cash/ currency  Payment cards (eg. credit cards etc.)  Non-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined	s 47E(b), s 47E(d)			
Enter number of investigations here  Internal fraud  Cash/ currency Payment cards (eg. credit cards etc.)  Non-cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined	External fraud			
Cash/ currency Payment cards (eg. credit cards etc.) Non-cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined	NTERNAL FINANCIAL FRAUD			
Cash/ currency Payment cards (eg. credit cards etc.) Non-cash disbursements Financial statements Procurement payments Financial transactions Unable to be determined	70,		Ente	er number of investigations here
Payment cards (eg. credit cards etc.)  Non-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined				
Non-cash disbursements  Financial statements  Procurement payments  Financial transactions  Unable to be determined			s 47E	E(b), s 47E(d)
Procurement payments Financial transactions Unable to be determined				
Financial transactions Unable to be determined	Financial statements			
Unable to be determined	Procurement payments			
	Financial transactions			
Other internal financial fraud	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
	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 ere and how many inves igations related to each type

External fraud

#### OTHER 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 he fraud was committed? If more than one method was involved, you should choose he principal me hod for each investigation

MISUSE OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES

	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		
Manipula ion 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 o ICT		
If other misuse of ICT was selected please specify detail	ls of the misuse of ICT and how many investigations	related to each misuse
s 47E(b), s 47E(d)		
External fraud		
External flaud		
Ø.		

#### 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 he number of investigations for that type

Internal fraud

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 ano her official's or contractor's personal information without heir 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 info mation		
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 inves igations involved

\earticles	If other misuse of personal information was selected please internal fraud  External fraud  MISUSE OF DOCUMENTS	, ,	ations involved
		Enter number of investigations here	Enter number of investigations here
		Internal fraud	External fraud
	Creating and/or using a false or altered en ity 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		

**Print Survey** 

Misuse of entity credentials

Misuse of office documents

Unable to be determined

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

 $https://www.surveyadmin.aic.gov.au/surveys/print.aspx?rsid=T1hsVWZhRVdLR3hkT2JVRTdYdVlUYXVHbldHSWR0MWJkY3c4Qk82c0RvcXBtcS9\dots \\$ 

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 corrup ion? If more han one type was involved, you should choose the principal type for each investiga ion only.

Bias or dishonesty in he 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 ano her party

Exercising discretions to benefit self or another party

Failure to disclose a relevant conflict of interest in he 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



If other corruption was selected please specify type of corrup ion 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 au horisation for the purpose of committing fraud

An official or contractor conspiring in other ways wi h an external party of the purposes of committing fraud

An official or contractor conspiring with ano her internal party for the purposes of commit in fire, d

An official or contractor consorting with a criminal for the purposes of commit ing fraud

Unable to be determined

Other collusion

No collusion was involved



If other collusion was selected please specify type of collusion and number of inves igations 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 he following:

- · 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 extern-
- 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 in	
Total amount that all suspects/offenders dishonestly attempted to obtain from he Commonwealth  Total amount that all	s 47E(b), s 47E(d)			
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 recover

#### 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
- 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
- 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 recogn · 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 inves igations finalised in 2017-18		
Non-financial recoveries (if any): Please describe recoveries		

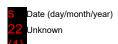
## Section 4 – Most costly internal fraud in 2017–18

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 Released under the Freedom of Information Act, 14082) (City) investigation commenced.

• If the investigation involved more than one accused person, please answer the following questions with respect to the principal suspect only





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

ip-off within entity Γip-off external to en ity Staff member detected nternal audit Accidental detection Account reconciliation Document examination aw enforcement notifica ion to entity Reporting by financial institu ion nformation technology controls Self-reporting/ confession Not recorded/ unknowns

### (b) Investigation

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

nternal entity only (or Shared Service Centre)

External consultant inves igator

Australian Federal Police

State or territory police

Financial institution

Australian Commission for Law Enforcement Integrity (ACLEI)

Other

## (c) Target

off of Information Act (1982) (Cith)
The resource 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 on

#### **EQUIPMENT**

ommonwealth assets ot previously mentioned

## ENTITLEMENTS/BENEFITS OF OFFICIALS

xpenses (other than travel)

Fravel entitlements

eave and related enti lements

General employment benefits (e.g. using employment to obtain a benefit, or a benefit obtained hrough misuse)

Other en itlements

### INFORMATION

ersonal information

Entity intellectual property

Other en ity information (not personal)

Inable to be determined



#### INTERNAL FINANCIAL FRAUD

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Print Survey 3/26/2021

#### OTHER



raud involving other targets

#### (d) Method

of Information Act (1982) (Cth) Question 36: What was the principal method by which the fraud was committed? If more than one me hod was involved, you should choose the principal method only.

#### MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

Accessing information or programs via a computer without au horisation

Copying or altering data or programs without au horisation

Manipula ion of a computerised accounting system

Insertion of malicious code

Unable to be determined

Other misuse of ICT

#### ASSET MISAPPROPRIATION

nauthorised use of cash

Inauthorised use of non-cash assets

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

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

Dishonesty relating to written-off assets

nvoicing fraud (e.g. altered payee, fic itious expenses)

heft of assets (non-ICT)

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

Inable to be determined

Other misuse of assets

#### MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

reating and/or using a fictitious identity

Jse of ano her official's or contractor's personal information without heir knowledge

formation without their permission raudulen ly obtaining and/or using a person's personal r

access pass

Jnauthorised use of another person's Aus ralian Business Number or Australian Company Number

erately disclosing sensitive information (in any form) for benefit

Other misuse of personal information

### MISUSE OF DOCUMENTS

reating and/or using a false or altered en ity document

Creating and/or using a false or altered document (not belonging to your en ity)

Dishonestly concealing documents

Failing to provide documents when required to do so

Misuse of entity credentials

Other misuse of documents

### OTHER METHODS



raud involving other methods

### (e) Duration of fraud

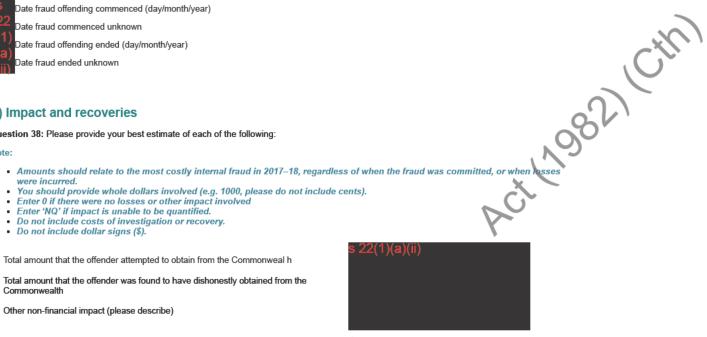
Question 37: Provide your best es imate of the dates upon which the fraud offending commenced and ended? (you may provide the year only if other information is unknown)

Date fraud offending commenced (day/month/year)

### (f) Impact and recoveries

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

Other non-financial impact (please describe)



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

- Include all amounts recovered in 2017–18, regardless of when the fauc vas 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 on there were no recoveries made in 2011–10.
  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 ne proceedings if they were actually recovered in 2017–18. investigations during prosecution or proceeds of
- Do not include dollar signs (\$).

Amounts recovered through criminal court p oce

Amounts recovered through civil court ac

Amounts recovered through administrative ac ion

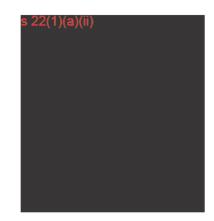
Amounts recovered through reimbursement from a financial institution

Amounts recovered through insurance payments

red through other means of recovery

Total amount recovered in any way during 2017-18

Non-financial recoveries (if any) please describe



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

Sometimes were recovered from successful to the suspect of the s

No monies expected to be recovered from suspect

applicable (no dollars lost or money recovered in full or part)

## (g) Employment type

Question 40: What was the type of employment of he suspect at the time he fraud was detected?









Question 44: Was the suspect:



### (I) Jurisdiction

Question 45: Where did the suspect reside at he time the fraud was detected?



### (m) Education

Question 46: What was the highest educational level that the suspect completed?

```
ostgraduate degree
Graduate Diploma and Graduate Certificate
 Bachelor Degree
Advanced Diploma and Diploma
Certificate III and IV
Year 12
Year 11 or below, including Cer ificate below III
Other
```

### (n) Employment level

Gaud was d'

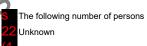


# (o) Relationship to other suspects

Question 48: Did the suspect commit the alleged fraud in collaboration wi h another person?

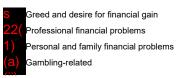


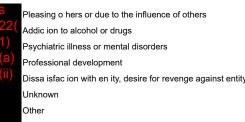
Question 49: How many other persons were involved in he alleged commission of the fraud incident?



### (p) Motivation

Question 50: What was the principal motiva ion or o her reason given for he commission of the fraud?

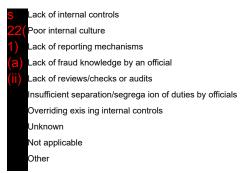




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### (q) Fraud control and behavioural factors

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



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 difficul ies

Refusal to work with others

Lack of social engagement with colleagues

Refusal to use leave

Unauthorized access to information

Change in behaviour, ic seally 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

uration of investigation

an 53: On what dates was the investigation into the Paydr commence\*

ing trivial, vesatious and\*\*

excluding trivial, vexatious and/or allegations that are unable to be substantiated or cannot be further investigated.



nalised 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 gations has left the employment of your entity);
- or liabilities arising from the investigation have been written-off as being incapable of further recovery action; or
- vidual the subject of allegations has died.
  - ate fraud inves igation finalised (day/month/year)

### (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)

Resigna ion of official (date resigned)

Administrative sanctions, ie. APS Code of Conduct (what was he sanction)

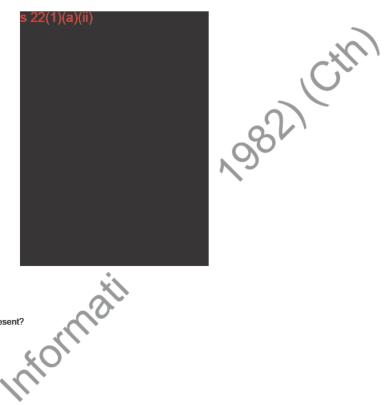
Civil court determination (eg. damages, injunc ions) (what was the decision?)

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)



## (t) Death of suspect

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



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?



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



# 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?

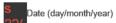


To this section, of all the external frauds, the investigations of which were finalised between 1 July 2017 and 30 June 2018, and in which allegations were substantiated, please choose the one that resulted in the greatest financial loss OR impact to your entity and answer the following questions regarding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





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

ip-off within entity Γip-off external to en ity

Staff member detected

nternal audit

Data analytics

Accidental detection

Account reconciliation

Document examination

enforcement notifica ion to entity

Reporting by financial institu ion

rmation technology controls

Self-reporting/confession

Not recorded/unknown

### (b) Investigation

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

nternal entity only (including Shared Services Centre)

xternal consultant inves igator

Australian Federal Police

State or territory police

Financial Institution

Australian Commission for Law Enforcement Integrity

off of Information Act (1982) (Cith)
The resource 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**

ot previously mentioned

#### **BENEFITS**

commonwealth housing benefits

Commonwealth social security benefits

Commonwealth heal h benefits

Commonwealth passports, visas or citizenship

Commonwealth child support benefits

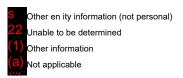
Dishonestly claiming or receiving other Commonwealth benefits

### INFORMATION

sonal information

Intity logo or name

ntity intellectual property



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#### EXTERNAL FINANCIAL FRAUD

ustoms and/or excise Commonwealth invoices nent cards (eg. credit cards, fuel cards, etc.) Commonwealth contracts Commonwealth grants Other Commonwealth programs (non-grant) Jnable to be determined Other financial benefits lot applicable

#### OTHER



Ct. (1982) (Cth)

(d) Method

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

MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

Accessing information or programs via a computer without au horisation

Copying or altering data or programs without au horisation

Misuse of email

Manipula ion of a computerised accounting system

iii 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

Jinauthorised use of cash

Jinauthorised use of non-cash assets

(iii) Jinauthorised use of non-cash assets

(iii) Jinauthorised use of non-cash assets

Inauthorised use of payment cards (eg. credit cards, Refund fraud ctitious expenses) heft of ICT (computers laptops, mobile phones, tablets, etc.)

# MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

reating and/or using a fictitious identity Fraudulen ly obtaining and/or using a person's personal informa ion without their permission Jnauthorised use of another person's password, PIN or access pass Inauthorised use of another person's Tax File Number Inauthorised use of another persona's Australian Business Number or Australian Company Number to use or omission of information Inable to be determined Other misuse of personal information lot applicable

#### MISUSE OF DOCUMENTS

Creating and/or using a false or altered en ity document

reating and/or using a false or altered document (not belonging to your en ity)

Dishonestly concealing documents

ailing to provide documents when required to do so

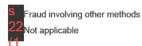
Misuse of entity credentials

Inable to be determined

Other misuse of documents

Not applicable

#### OTHER METHODS



## (e) Duration of fraud

Le ves nay pn (Alilon) Alilon Question 62: Provide your best es imate of the dates upon which the fraud offending commenced and ended? (you may prov de the year only if other information is unknown)



### (f) Impact and recoveries

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

#### Note:

- · Amounts should relate to the most costly external fraud in 2017-10, 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

de whole were no local impact is unable ade costs of invectude dollar signs (s).

Anount that the offender was found commonwealth

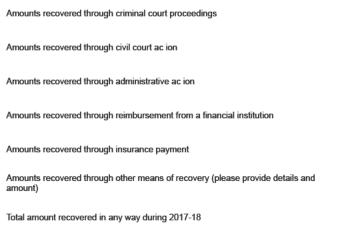
Other non-financial impact (please describe) Total amount that the offender was found to have dishonestly obtained from the



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 (\$).





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

o monies recovered from suspect as yet

Non-financial recoveries (if any) please describe

lo monies expected to be recovered from suspect

applicable (ie. monies were recovered in full, or in patt or lo financial loss was incurred

#### (g) Age

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



Jnknown

# (n) Gender

Question 66: Was the suspect: ndeterminate/ Intersex/ Unspecified

#### (i) Jurisdiction

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

Australian Capital Territory Northern Territory

**Print Survey** 

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#### (j) Education

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



and Stand



#### (I) Relationship to Commonwealth entity



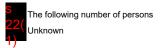
# (m) Relationship to other suspects

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



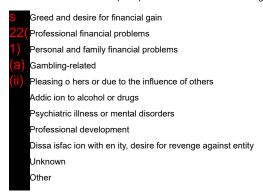
Question 72: How many *other* persons were involved in he alleged commission of the fraud incident?

The following number of persons



#### (n) Motivation

Question 73: What was the principal motiva ion or o her reason given for he commission of the fraud?



#### (o) Fraud control and behavioural factors

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

ack of internal controls Overriding exis ing internal controls of personal identification checks of clarity of policies and procedures ack of knowledge of policies and rules by offender ack of reviews/checks or audits Jnknown Not applicable (no fraud control weaknesses)

Strikormation Act (1982) (Cth) Question 75: Were there any behavioural indicators exhibited by the offender prior to the fraud being discovered?

(Choose all that apply)

.iving beyond means (eg. on travel, gifts, vehicles, housing) ack of social engagement amily violence or disputes Change in behaviour, ie. easily irritated, overly defensive or suspicious of others plaints about government entitlements (or government in general)

## (p) Duration of investigation

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

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

Date fraud inves igation commenced (day/mon h/year)

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 inves igation finalised (day/month/year) Jnknown

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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):

Resigna ion of suspect (date resigned):

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

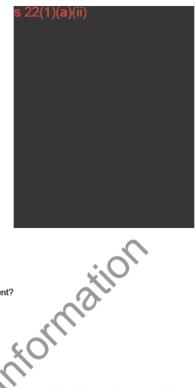
Civil court determination (eg. damages, injunc ions) what was the decision:

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 jurisdic ion) please specify details:



# 1982 (Cilin)

#### (r) Death of suspect

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



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?



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



## Section 6 - Completion questions

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



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

Hours S 47C
Minutes

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

ours S 47

Minutes



## Thank you for completing this questionnaire

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

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 en ities are required to collect information on fraud and comple an annual fraud questionnaire by 30 September each year. While corporate Commonwealth en ities are not formally required to complete he questionnaire, th Government considers that the collection of fraud informa ion by these en ities 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 sec ions, 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 informa ion about your en ity, the fraud control arrangements hat it has in place and how fraud control could be improved.

and compliance. Responses to this Information provided in this section may be disclosed to the Attorney-General's Department for use in policy development 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 2018 and 30 June 2019. Questions examine:

- (a) Number of fraud inves igations
- (b) Number of persons investigated
- (c) Estimated dollars allegedly involved
- (d) Number of cases hat did not meet the hreshold for investigation

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

- (a) Detec ion (f) Methods
- (b) Who conducted investigations (g) Inves igations involving allegations of corruption

(m) Education

- (c) Factual outcomes of olving allegations of collusion
- investigations
- (d) Results of investigations
- (e) Targets

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

(k) Gender (a) Detec ion

(b) Investiga (I) Jurisdiction

(n) Employment level

e) Dura ion of fraud (o) Relationship to other suspects

Impact and recoveries (p) Mo ivation

(g) Employment (q) Fraud control and behavioural factors

(h) Security clearance (r) Duration of investigation (i) Dura ion of employment (s) Results of investiga ion

(j) Age (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) Detec ion (j) Education (b) Investiga ion (k) Occupa ion

(c) Target (I) Relationship to Commonwealth entity

(d) Me hod (m) Relationship to other suspects

(e) Dura ion of fraud (n) Mo ivation

(r) Death of suspect

Section 7 (questions 83 87) asks for further omments on fraud control and how long it took to compile and en er 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 price released publicly by the Minister for Home Affairs Questor or individuals, in April 1980 and 1980 a

#### How to complete the online questionnaire

To complete the ques ionnaire, go to he 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 he questionnaire and you may lose your completed responses. Any responses entered will automa ically be saved in the response fields when you navigate between pages.

#### To print and finalise your questionnaire

- · Complete all relevant questions and continue un il you reach the 'Finalise' arrow. Do not click on the finalisa ion button just yet.
- · You can scroll through your responses by clicking on the 'Previous' arrow at the bottom of he 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 ei her complete the section, or whe are reviewing your responses prior to finalisa ion.
- . If you have typed any free-text responses (such as providing 'other' information) you should copy hese to a Word document in addition to printing as may not be printed on individual page printouts.
- · You may also print as you proceed through he survey. When you are satisfied with the answers in the current section select the 'Print' iq then proceed to the next sec ion (by using the 'next' button provided).
- · Repeat his process for each section you wish to print.
- · Your responses are automatically saved by the program when you use the arrow buttons to navigate hroughout the screens. In addition, there is a 'return later' icon located at he bottom of the screen, this will save all responses entered in the questionnaire and exit you from the online of estionnaire. 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 wi h your answers (and you have printed your responses for you records if required), select 'finalise' to finish he questionnaire.

Once you have chosen to finalise you will not be able to change your answers or print the questionnaire. How 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 he 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 his by entering '0' in the field provided.
- 19 (1 July 2018 to 30 June 2019) • Information provided should relate to the financial year 2018-

#### Deadline

You are required to submit your response to the questionnal

## **Key terms and definitions**

Fraud: Fraud means 'dishonestly obtaining a penefit, or causing a loss to the Commonweal h, 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 whe her tangible or intangible consequences
- be internal staff and contractors, or persons external to the Commonwealth entity such as members of the public
- Fraud can now be dishonesty in connection with breaches of criminal law or a Commonwealth entity's own legislation
- The b nefit or loss need not necessarily be quantifiable in dollars

Case: An investiga on into an allegation or group of allegations that relate to one suspect or group of suspects concerning a single course of allegad fraudulent conduct

Grant: A commonwealth Grant can be defined as he provision of funding using a planned selection process involving comparative assessment of applications assessment of applications against specified eligibility criteria and/or assessment criteria. Further information on the definition and scope of ommonwealth Grants is contained in the Department of Finance Resource Management Guide No 414

s://www.finance.gov.au/sites/default/files/rmg\_411\_0.pdf) and in section 2 of he 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 fur her 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;

**Print Survey** 3/26/2021

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

- (c) debts or liabili ies arising from he 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 investiga ions 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 inves igation concerned internal or external fraud, OR if it principally involved collusion between internal and external actors, please treat it as an internal fraud only.

An official of a Commonweal h entity conspired with a friend who was in receipt of welfare payments, and who was not a Commonweal h official, to commit fraud

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

as in receipt of welfare p.

A him to receive payments to w.

A Commonwealth office that contained information s.

Aby until new staff had been employed by the entity. Th.

Ach were paid without question.

A EXTERIALA fraud

An individual is an official of a Commonwealth entity or a contractor/consultant cs.

(espondents should refer to the PGPA Act 2013 (https://www.legialation.gov/autDets.

A to be classified as internal or external.

A to be classified as internal or external.

And be classified as internal or external.

And to period: 1 July 2018 to 30 June 2019

Alon 1 - Respondent information and fraud control arrangements.

A control arrangements.

A control arrangements.

A control arrangements.

A control arrangements. 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 013A00123), and the Department of

> 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 t	he following information rega	irding the person primarily re	esponsible for completing this	ques ionnaire:

Name: Phone number: Email: Fraud Control Team, Legal, Audit and As Branch or division of employment within entity:

NOS2 CHIN Question 3: Which of the following best describes the principal function of your entity's core business? By core business we refer to be 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 of Information

Policy
Research
C Legal and/or regulatory functions
C Financial service delivery and/or provider of funds
○ Non-financial services
○ Administration of grants
O Provision of grants
○ Revenue collec ion
Law enforcement and/or intelligence
○ Na ional security
○ Welfare and/or health services
○ Cultural/arts functions
O Environmental science, regulation or planning policy or administration
○ Educa ion and/or training administration
Other category

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

- Non-corporate Commonwealth
- Corporate Commonwealth
- O Commonwealth comp
- 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)?

lease describe the change briefly and indicate any key dates of change)

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

Yes

O No

	ditional information about your entity's Accountable Authority reporting to your Minister or Presiding Officer about ures for 2018–19 please provide details here:
	plete he Fraud against the Commonwealth questionnaire in 2017–18?
Yes	( )
○ No	
ODon't know	
	ear was your en ity's most recent fraud risk assessment completed (fraud risk assessments need not necessarily by be included within more general risk assessment activities)?
<b>9</b> 2018-19	, so made a main made ganota has accessment accessors.
<b>47</b> 2017-18	
<b>E</b> (2016-17 or earlier	
d) Never had such an assess	sment C
	tity's most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, e general risk management plans)?
S 2018-19	::0
<b>47</b> 2017-18	
<b>E</b> (2016-17 or earlier	~°C
d) Never had such a plan	
a) Nove nad dash a pian	
The following questions relate counted as one).	e to full-time equivalent (FTE) staff (two officials working half the hours of a full-time official should be
Question 10: What was the tota	al number of staff employed (FTE) by your en ity on 30 June 2019?
Ongoing officials	2189 8
Non-ongoing officials	181.3
Other	0
Total	2371.1
during 2018–19? (Fraud-related of of training, fraud reporting etc. Yo	ne number of staff wi hin your en ity who undertook any fraud-related duties (pertaining to fraud against the entity) du ies could include work in fraud control policy, fraud risk management, prevention, detection, inves igation, delivery ou should count staff who undertook any of hese du ies even if they also undertook non-fraud-related work. Do not ake i aud control training as part of normal du ies)
Enter a whole number please	s 47E(d)
Question 12: How many staff id	entified in Q-11 worked solely in fraud-related duties generally during 2018–19?
Enter a whole number please	s 47E(d)
.0	- <del></del>
uestion 13: How many staff ide	en ified in Q-11 worked solely in fraud-related <b>investigations</b> during 2018–19?
Enter a whole number please	s 47E(d)

Print Survey 3/26/2021

> 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 qualifica ion 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 qualifica ion(s) below)





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

Please describe briefly aspects hat helped



Please describe briefly aspects hat hindered



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

Please describe briefly aspects hat helped



Please describe briefly aspects hat hindered



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 hat helped



Please describe briefly aspects hat hindered

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

Released under the Freedom of Information Act, 14982) [Cith]

> Question 19: In 2018, Part VIID of he Crimes Act 2014 (Cth) was added by the Crimes Legislation Amendments (Powers, Offences and O her Measures) 2018 Act (C h) to authorise he 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 legisla ive changes?

Yes O No

(b) Has your en ity every used these provisions?



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



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



#### Section 2 – Extent of potential fraud in 2018–19

that aff-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 he or centage 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 investiga ion or not)

% of budget:

I am unable to say for the follo



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

stremely confident confident nor not confident Not very confident Extremely not confident

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

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

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

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

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



Question 23: For each of he following categories, please indicate the total number of fraud investigations that your entity commenced in the financial year 2018–19, how may 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 conduct occurred.
- 'Estimated dollars allegedly involved' means your best estimate at the time the investigation commenced of the dollar amount allegedly involved in the frau 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 ot
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 in the investigations (as defined above) that were finalised between 1 July 2018 and 30 June 2019, even if they had been commenced, or if the trauf 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);

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?



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 allega ions in each of the following ways? (If more han one detection me hod was involved, you should choose he principal detection me hod 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 en ity		
Staff member detected		
Internal management review		
Internal audit		
Data analytics		
Accidental detection		
Account reconciliation		
Document examination		
External audit		
Law enforcement notifica ion to entity		
Reporting by financial institu ion		
Information technology controls		
Self-reporting/ confession		
Not recorded/ unknown		
Other		
Total number of fraud allegations detected		

If other detec ions selected above please provide details of now fraud was detected:

Internal fraud

External fraud

S 47E(b), S 47E(d)

A 2 a lease of limit to the lim

#### (b) Who conducted investigations

Question 26: For fraud investigations finalised in 2018–19, indicate the principal way in which investiga ions 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 inves igations finalised	s 47E(b), s 47E(d)	
Solely internal investiga ions 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 O her organisation		
An internal entity inves igation preceded by or followed by external inves igation by Consultant investigator		
An internal entity inves igation preceded by or followed by external inves igation by AFP		
An internal entity inves igation preceded by or followed by external inves igation by State or territory police		
An internal entity inves igation preceded by or followed by external inves igation by Financial ins itution		
An internal entity inves igation preceded by or followed by external inves igation by ACLEI		
An internal entity inves igation preceded by or followed by external inves igation by another organisation		

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

Solely external investigation by another organisation

An internal investigation preceded by or followed by an external investigation by another organisation



## (c) Factual outcomes of investigations

Question 27: For fra d investigations finalised in 2018–19, indicate the principal factual outcome of inves igations?

	Enter number of investigations here	Enter number of investigations here
	Internal fraud	External fraud
Allegations substan lated (ei her in full or part)	s 47E(b), s 47E(d)	
Allegations not substantiated		
Allegation referred to another agency and outcome curren ly unknown		
Other - please specify number of inves igations 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 substan iated, either in full or in part?



Released under the Freedom of Information Act, 1982) (City)

#### (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 investiga ions?

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)		1
Matter referred to police (state or federal) or another agency			L
Termination of employment or contract by dismissal			ľ
Resignation of official			
Claim or benefit withdrawn or terminated			
Administrative sanc ions (eg. APS Code of Conduct)			
Civil court determinations (eg. damages, injunctions)			ı
Criminal court convic ion outcomes			
Criminal court non-convic ion outcomes			
Other - please provide details below			ı
•			8

If other results was selected in Q28 please provide details of what he 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 inves igation only.

If the target is inapplicable leave the cell blank.

**EQUIPMENT** 

, . (K	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 asses not previously mentioned		
	·	i i

If other Commonweal h assets was selected please specify details of what the assets were and the number investigations related to each type of as et.

Internal fraud

S 47E(b), S 47E(d)

External fraud

## ENTITLEMENTS OF OFFICIALS

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

> Leave and related enti lements Position enti lement

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#### **BENEFITS**

	Enter number of investigations here	Enter number of investigations here
If the target is inapplicable leave the cell blank.	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 heal h 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:

#### INFORMATION

If other 'benefits' was selected, please specify details of v	what the benefits were and how many investigations	related to each type:
Internal fraud		, 00'
External fraud		XIO
INFORMATION	.<	Jac.
	Enter number of investigations here	Enter number of investigations here
If the target is inapplicable leave the cell blank.	Internal fraud	External fraud
Personal information	s 47E(b), s 47E(d)	
Entity logo or name		
Entity intellectual property		
Other en ity information (not personal)		
Unable to be determined		
Other information		

If other 'information' was selected, please specify de ails of what type of information was misused and the number of investiga ions related to each .

Internal fraud External fraud

		Enter number of investigations here
	If the target is inapplicable leave the cell blank.	Internal fraud
	Cash/ currency	s 47E(b), s 47E(d)
	Payment cards (eg. credit cards etc.)	
6	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:

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#### EXTERNAL FINANCIAL FRAUD

	Enter number of investigations here
If the target is inapplicable leave the cell blank.	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	0)

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

External fraud

#### OTHER TARGETS

	Type of target	Number of investigations
If the target is inapplicable leave the cell blank.		
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 he fraud was committed? If more than one method was involved, you should choose he principal me hod for each investigation

#### MISUSE OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES

		Enter number of investigations here	Enter number of investigations here
	If the method is inapplicable leave the cell blank	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		
	Manipula ion of a computerised accounting system		
	Insertion of malicious code		
	External cybercrimes (eq. Denial of Service; Remote Access Intrusions, etc.)		
	Unable to be determined		
	Other misuse of ICT		
	.0		
(li	o her misuse of ICT was selected please specify details	s of the misuse of ICT and how many investigations	s related to each misuse
16,0	Internal fraud s 47E(b), s 47E(d)		
01	External fraud		
	·		

#### ASSET MISAPPROPRIATION

	Enter number of investigations here	Enter number of investigations here
If the method is inapplicable leave the cell blank	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 he number of investigations for that type

Internal fraud External fraud

#### MISUSE OF PERSONAL INFORMATION

	Enter number of investigations here	Enter number of investigations here
If the method is inapplicable leave the cell blank	Internal fraud	External fraud
Creating and/or using a fictitious identity	s 47E(b), s 47E(d)	
Use of ano her official's or contractor's personal information without heir 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 info mation		
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 inves igations involved

Internal fraud
External fraud
MISUSE OF DOCUMENTS

	Enter number of investigations here	Enter number of investigations here
If the method is inapplicable leave the cell blank	Internal fraud	External fraud
Creating and/or using a false or altered en ity 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

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 corrup ion? If more han one type was involved, you should choose the principal type for each investiga ion only.

Bias or dishonesty in he 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 ano her party

Exercising discretions to benefit self or another party

Failure to disclose a relevant conflict of interest in he 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



If other corruption was selected please specify type of corrup ion and number of investigations involved  $\frac{1}{2}$ 

	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 au horisation for the purpose of committing fraud

An official or contractor conspiring in other ways wi h an external party of the purposes of committing fraud

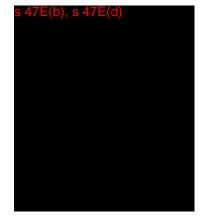
An official of contractor conspiring with ano her internal party for the purposes of committing fraid  $\boldsymbol{d}$ 

An official or contractor consorting with a criminal for the purposes of commit ing fraud

Unable to be determined

Other collusion

No collusion was involved



If other collusion was selected please specify type of collusion and number of inves igations 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 he 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
- 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 ir
Total amount that all suspects/offenders dishonestly attempted to obtain from he Commonwealth	s 47E(b), s 47E(d)			<b>6</b>
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 20 8-19:

#### 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).

Dollar amount (\$)

- 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 reco
   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

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

Internal fraud

\$ 47E(b), \$ 47E(d)

Dollar amount (\$)

#### 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 noneconomic impact.

- Released under the Freedom of Information Act, 1,082) (City) · 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.



#### (a) Detection

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







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**



#### ENTITLEMENTS/BENEFITS OF OFFICIALS

Expenses (other than travel) Travel entitlements

Payroll

eave and related enti lements

General employment benefits (e.g. using employment to obtain a benefit, or a benefit obtained hrough misuse)

Unable to be determined

Other en itlements

#### INFORMATION

ersonal information ntity intellectual property Other en ity information (not personal) Inable to be determined Other information

#### INTERNAL FINANCIAL FRAUD

Cash / currency Payment cards (e.g. credit cards etc.) Non-cash disbursements Financial statements Procurement payments inancial transactions

#### OTHER

raud involving other targets

#### (d) Method

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

### MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

Accessing information or programs via a computer without au horisation Copying or altering data or programs without au horisation Manipula ion of a computerised accounting system Other misuse of ICT

### ASSET MISAPPROPRIATION

Inauthorised use of cash Inauthorised use of non-cash assets nauthorised use of payment cards (e.g. credit cards, fuel cards etc.) Dishonesty relating to payroll schemes (i.e. falsified wages, or ghost officials) Dishonesty relating to written-off assets nvoicing fraud (e.g. altered payee, fic itious expenses) Theft of assets (non-ICT) Theft of ICT (computers, laptops, mobile phones, tablets etc.) Unable to be determined

Released under the Freedom of Information Act. (1982) (City)

#### MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

Creating and/or using a fictitious identity

Jse of ano her official's or contractor's personal information without heir knowledge

raudulen ly 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

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

Deliberately disclosing sensitive information (in any form) for benefit

ailure to use or omission of information

Unable to be determined

Other misuse of personal information

#### MISUSE OF DOCUMENTS

Creating and/or using a false or altered en ity document

Creating and/or using a false or altered document (not belonging to your en ity)

Dishonestly concealing documents

ailing to provide documents when required to do so

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

Act (1982) (CHIN) Question 41: Provide your best es imate of the dates upon which the fraud offending commenced and ended? (you may provide the year only if other information is unknown)

ate fraud offending commenced (day/month/year) e specify ate fraud commenced unknown

ate fraud offending ended (day/month/year) se specify

ate fraud ended unknown

# (f) Impact and recoveries

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

#### Note:

- le to the most costly internal fraud in 2018–19, regardless of when the fraud was committed, or when losses · Amounts show were incurred
- You should provide whole dollars involved (e.g. 1000, please do not include cents).

  Enter 010 mere were no losses or other impact involved

  Enter NO if impact is unable to be quantified.
- Do not include costs of investigation or recovery.
- not include dollar signs (\$).

Total amount that the offender attempted to obtain from the Commonweal h

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

Other non-financial impact (please describe)



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 ac ion

Amounts recovered through administrative ac ion

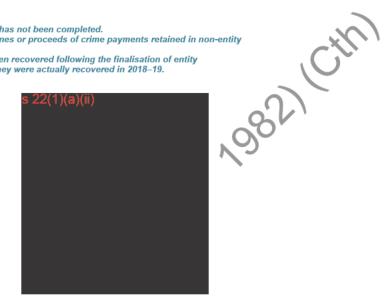
Amounts recovered through reimbursement from a financial institution

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



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

No monies recovered from suspect as yet

No monies expected to be recovered from suspect

Not applicable (no dollars lost or money recovered in full or part)

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.

Suspect identified
22 Suspect not iden ified

#### (g) Employment type

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



## (h) Security clearance

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

Positive Vettino

Negative Vetting Level 2

Negative Vetting Level 1

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

3/26/2021

Released under the Freedom of Information Act, 14982) (City)

# (j) Age

Question 47: How old was he suspect at the time he fraud was detected?



# (k) Gender

Question 48: Was the suspect:



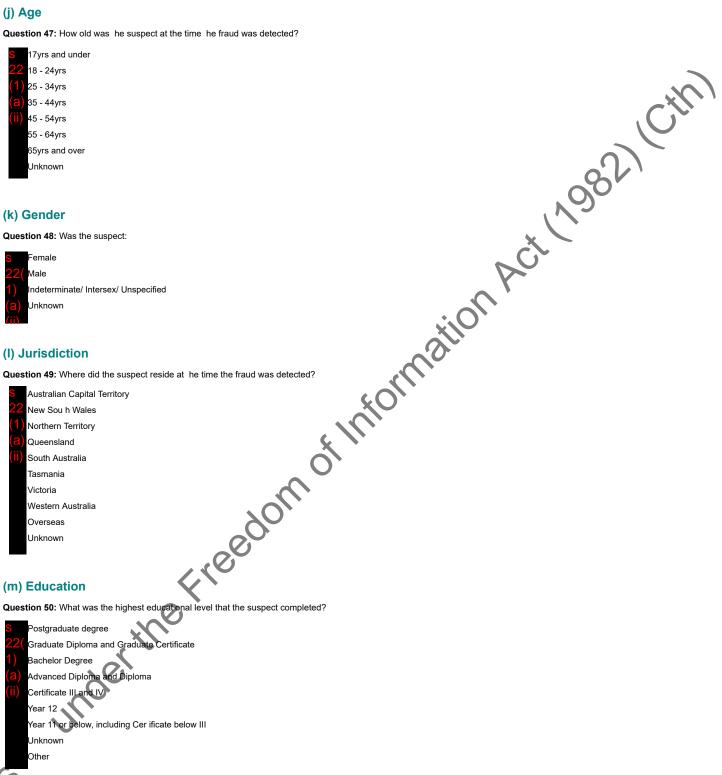
### (I) Jurisdiction

Question 49: Where did the suspect reside at he time the fraud was detected?



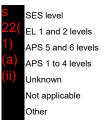
# (m) Education

Question 50: What was the highest educational level that the suspect completed?



# (n) Employment level

Question 51: What was the employment level of the suspect at the time the fraud was detected?



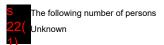
Released under the Freedom of Information Act. (1982) (City)

# (o) Relationship to other suspects

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

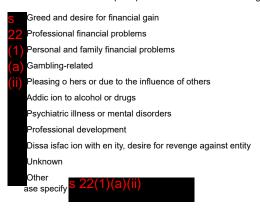


Question 53: How many other persons were involved in he alleged commission of the fraud incident?



# (p) Motivation

Question 54: What was the principal motiva ion or o her reason given for he commission of the fraud?

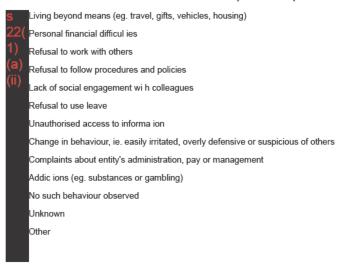


# (q) Fraud control and behavioural factors

other other action and action action



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



# (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.



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) Results of investigation

Question 58: What were the esults of this investigation? (If more than one result was involved, you should provide the additional information for all that app y 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)

Resigna ion of official (date resigned)

Administrative sanctions, ie. APS Code of Conduct (what was he sanction)

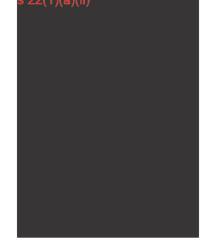
Civil court determination (eg. damages, injunc ions) (what was the decision?)

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)



, ct. (1982) (Cth)

### (t) Death of suspect

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



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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?

(1982) (CH) 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:

# 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 ful or in



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, irre-pective 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 informa ion is unknown)



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



# (b) Investigation

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

iternal entity only (including Shared Services Centre) (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

Commonwealth office equipment (other than ICT)
Commonwealth ICT equipment
(1) Commonwealth resources (other than vehicles)
Commonwealth vehicles
ii) Unable to be determined

Commonwealth vehicles
iii) Unable to be determined External consultant inves igator

### **BENEFITS**

### INFORMATION

Customs and/or excise Commonwealth invoices Payment cards (eg. credit cards, fuel cards, etc.) Commonwealth grants Other Commonwealth programs (non-grant) Jnable to be determined Other financial benefits

### OTHER

Fraud involving other targets

### (d) Method

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

### MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES

of Information Act (1982) (Cith) accessing information or programs via a computer without au horisation Copying or altering data or programs without au horisation Manipula ion of a computerised accounting system nsertion of malicious code (eg. malware) External cybercrimes (eg. Denial of Service; Remote Access Intrusions, etc.) Other misuse of ICT √ot applicable

### ASSET MISAPPROPRIATION

Inauthorised use of cash Inauthorised 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 offiicals) Dishonesty relating to written-off assets nvoicing fraud (eg. altered payee, fictitious expenses) Theft of assets (non-ICT) Theft of ICT (computers, laptops, mobile phones, tablets, etc.) Jnable to be determined Other misuse of assets Not applicable

### MISUSE OF PERSONAL INFORMATION (IDENTITY FRAUD)

reating and/or using a fictitious identity raudulen ly obtaining and/or using a person's personal informa ion without their permission Inauthorised use of another person's password, PIN or access pass Inauthorised use of another persona's Australian Bu iness Number or Australian Company Number Jnable to be determined

### MISUSE OF DOCUMENTS

a false or altered en ity document sing a false or altered document (not belonging to your en ity) concealing documents ailing to provide documents when required to do so Misuse of entity credentials Unable to be determined Not applicable

### OTHER METHODS

raud involving other methods

### (e) Duration of fraud

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



Released under the Freedom of Information Act, 4982 (City)

# (f) Impact and recoveries

Question 67: Please provide your best estimate of he 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)



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 o crime payments retained in non-entity accounts).
- For amounts recovered, you may include monies that you know have been recovered ollowing 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 ac ion

Amounts recovered through administrative ac ion

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



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

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.

Suspect identified
No suspect identified

# (g) Age

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

7yrs and under

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# (h) Gender

Question 70: Was the suspect:



# (i) Jurisdiction

Question 71: Where did the suspect reside at he time the fraud was detected?



# (j) Education

Question 72: What was the highest educational level that the suspect completed?



# (k) Occupation

Question 73: What was the occupation of the suspect at the time he fraud was detected?

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

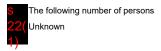


# (I) Relationship to Commonwealth entity

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



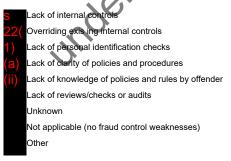






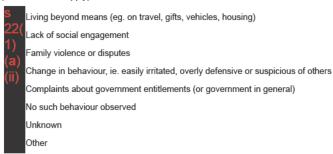
# (o) Fraud control and behavioural factors

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



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

(Choose all that apply)



# (p) Duration of investigation

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

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



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.



# (g) 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 finalise

Final result pending (details if any)

Resigna ion of suspect (date resigned):

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

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

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

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

Suspect declared bankruptcy (date declared):

Other (eg. suspect fled jurisdic ion) please specify details:



### (r) Death of suspect

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



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?

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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:



# Section 7 - Completion questions

Question 83: Which sections of he census collect information that you consider to be most useful in terms of fraud policy development, conducting fraud inves igations 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		

Losses

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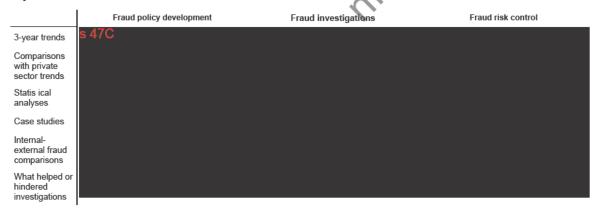
### CDPP investigations

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

### Policy and compliance



### Analysis and discussion



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



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



Question 86: Please provide an estimate of he 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 he time taken to complete the online data entry component of this questionnaire.



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