

STAFF	Fraud Control Policy
Responsibility of	All Members of the Board and Staff
Objectives	To demonstrate that the Board and its staff are committed to rigorously manage fraud and to establish procedures for appropriately reporting and investigating fraud.
Procedures	<ol style="list-style-type: none"> 1. All members of the Board and staff are encouraged to report any known instances of fraud to members of the Board or the Chief Executive Officer where it is deemed to involve a member of the Board. 2. All members of staff can report another member of staff to the Executive Members of the Board if they suspect any fraud has been undertaken 3. Fraud can be characterised by the following items: <ul style="list-style-type: none"> • theft of goods; • obtaining property, a financial advantage or any other benefit by deception; • causing a loss, or avoiding or creating a liability by deception; • knowingly providing false or misleading information to the Board or Senior staff, or failing to provide information where there is an obligation to do so; • disclosing confidential information for other than a proper business purpose sometimes in exchange for some form of non-financial benefit or advantage accruing to the employee releasing the information; • making, using or possessing forged or falsified documents; • bribery • unlawful use of the Board’s computers, telephones and other property or services; • material and deliberate misstatement of accounting information for an improper purpose; • conflicts of interest where acting in self-interest rather than the Board’s interest; • payment or receipt of secret commissions (bribes) – can be in money or some other form of value; • manipulation of the procurement process by favouring one tenderer over others or selectively providing information to some tenderers - this frequently involves allowing tenderer to resubmit a “non-complying” tender after being provided with details of other bids; • acceptance of lavish gifts or entertainment intended to achieve an unstated objective 4. Changing of Supplier Bank Account Details When a supplier sends a request to alter or amend the banking payment payments that the Board holds on file <u>office staff MUST</u> call the supplier and verbally confirm the change with accounting staff at the business requesting the change. To prevent email phishing risk.

	<p>5. Creation of Term Deposits</p> <p>When setting up a new Term Deposit the account number and BSB details are provided in electronic form. <u>Office staff MUST</u> call the banking institute and confirm the details of the account to be created verbally.</p> <p>To prevent email phishing risk.</p>
<p>Board Expectations</p>	<ul style="list-style-type: none"> • That the Board and its growers can be confident that systems are in place to detect, prevent and report any breach of trust in the performance of official duties that may mean a member of the Board or its staff achieves some personal gain or advantage for themselves or for another person or entity.
<p>Document Control</p>	<ul style="list-style-type: none"> • Document Approved Nov 2016 • Revised 8th July 2019 (approved by Board) • Approved Dec 2019 • Edited 6th October 2020 • Approved Nov 2020, Oct 2021, Sept 2023