



Australian Government

**Australian Pesticides and
Veterinary Medicines Authority**



Fraud Control Policy and Plan
2021-23

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Comments and enquiries regarding copyright:

Assistant Director, Communications
Australian Pesticides and Veterinary Medicines Authority
GPO Box 3262
Sydney NSW 2001 Australia

Telephone: +61 2 6770 2300

Email: communications@apvma.gov.au.

This publication is available from the [APVMA website](#).

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Foreword by Chief Executive Officer

This Fraud Control Plan fosters awareness of fraud and corruption and documents the Australian Pesticides and Veterinary Medicines Authority's (the APVMA's) approach to managing fraud and corruption within the *Commonwealth's Fraud Control Framework*.

The APVMA does not tolerate fraud or corruption. The procedures, practices and controls identified in the Fraud Control Plan are intended to limit the APVMA's exposure to the impact of fraud and corruption.

The APVMA seeks to be proactive in minimising the risk of fraud by clearly communicating responsibilities and its processes for receiving, investigating and dealing with alleged incidents. Where fraud, corruption or any other serious unethical behaviour has occurred, the APVMA will act to appropriately deal with the offender and minimise Commonwealth losses.

All employees and contractors are expected to proactively identify and report possible instances of fraud. The APVMA will act to protect the reporting staff member from any reprisals or victimisation.

Allegations of fraud are treated seriously and will be responded to through criminal, civil or administrative proceedings.

All staff members are to conduct themselves in a manner consistent with the Australian Public Service (APS) Code of Conduct. This responsibility includes reporting all suspected cases of fraud or corruption.

The Fraud Control Plan will be reviewed every 2 years as a minimum, and fraud risks will be regularly reviewed as part of the normal risk management process within the APVMA.



Ms Lisa Croft
Chief Executive Officer
30 November 2021

Policy Statement

The Fraud Control Framework, comprised of this Fraud Control Plan, Fraud Risk Register and Fraud Response Work Instruction, represents the Australian Veterinary and Medicines Authority's (the APVMA's) commitment to fraud control.

The objective of the Fraud Control Plan is to minimise the potential for instances of fraud on the APVMA involving employees, contractors or people outside of the organisation. The Fraud Control Plan also articulates APVMA's approach to controlling the risk of fraud through:

- thorough and regular assessment of the risks of fraud and corruption
- developing and implementing processes and systems to effectively prevent, detect and investigate fraud
- applying appropriate criminal, civil, administrative or disciplinary action to remedy the harm from fraud and deter future fraud
- recovering proceeds of fraudulent activity
- providing fraud awareness training for all staff.

The Fraud Control Plan applies, and is to be available to, all managers, staff, consultants and contractors employed by APVMA, unless specifically excluded by lawful contract or legislation.

The APVMA's Statement of Attitude Towards Fraud and Corruption

The APVMA is a corporate Commonwealth entity company that was established in 1993 as an independent statutory authority responsible for assessing and registering pesticides and veterinary medicines proposed for supply in Australia. APVMA's responsibilities are articulated in the *Agricultural and Veterinary Chemicals (Administration) Act 1992* and the *Agricultural and Veterinary Chemicals Code Act 1994*. The APVMA operates predominately on a cost recovery basis through registration fees and levies paid by industry.

The APVMA manages the risk of fraud through attitudes, awareness and management procedures by the following:

- Promoting the efficient, effective and ethical use of its resources.
- Employees must behave ethically, act with probity, and be responsible for minimising the risk of fraud.
- Employees being strongly encouraged to take seriously their responsibilities to protect the organisation and the Australian Government against fraud.

Compliance with the Commonwealth Fraud Control Framework

The APVMA's Fraud Control Framework has been developed to comply with the *Commonwealth Fraud Control Framework (2017)* under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The Commonwealth Fraud Control Framework outlines the Australian Government's requirements for fraud control, including that government entities put in place a comprehensive fraud control program that covers prevention, detection, investigation and reporting strategies.

The 3 key documents comprising the Commonwealth Fraud Control Framework are:

- **The Commonwealth Fraud Rule** – as provided at section 10 of the Public Governance, Performance and Accountability Rule 2014. This is a legislative instrument sets out the key requirements of fraud control. Application of the Fraud Rule is mandatory for all Commonwealth entities, including the APVMA.
- **The Commonwealth Fraud Policy** – the Commonwealth Fraud Control Policy is a government policy sets out procedural requirements for specific areas of fraud control. The Policy is not mandatory for corporate Commonwealth entities, such as the APVMA. Corporate Commonwealth entities are encouraged to review and align their fraud control frameworks and systems with the Policy as a matter of good practice.
- **The Commonwealth Fraud Guidance** – Resource Management Guide No. 201 'Preventing, detecting and dealing with fraud' supports best practice guidance for the Fraud Rule and Fraud Policy. This document sets out the government's expectations for fraud control arrangements within all Commonwealth entities.

Fraud and corruption control responsibilities

All staff and contractors

The APVMA’s employees and contractors (staff) are the ‘eyes and ears’ and therefore the organisation’s first line of defence to fraud. Vigilance and diligence are the key factors in both preventing fraud and limiting the damage that it causes to the APVMA, its staff and its reputation.

All employees and contractors are responsible for:

- reporting instances of suspected fraud in accordance with this Fraud Control Plan
- acting in a professional manner and complying with all legal obligations, including all relevant policies and procedures, in avoiding waste or misuse of resources
- performing their duties with skill, care, diligence, honesty, integrity and impartiality
- considering risk, including the risk of fraud, when conducting their work for the APVMA.

When APVMA staff engage external service providers, they must:

- follow the organisation’s procurement processes
- ensure organisations providing services to the APVMA have adequate levels of insurance
- inform service providers of the APVMA’s policies and procedures relevant to the engagement role and services to be provided – this may include provision of this document to the external service provider.

Specific responsibilities

Table 1 lists specific fraud and corruption control responsibilities by staff member or group.

Table 1: Specific fraud and corruption control responsibilities

APVMA staff member or group	Fraud and corruption responsibilities
Chief Executive Officer	<p>The Chief Executive Officer is ultimately responsible for fostering and maintaining the highest standards of ethical behaviour within the APVMA. Specifically, the Chief Executive Officer is responsible for:</p> <ul style="list-style-type: none">• exhibiting to staff and clients a genuine and strong commitment to fraud and corruption control• monitoring controls and strategies in place to minimise the risks of fraud and corruption• receiving information on suspected instances of fraud and corruption• governing the APVMA in a way that promotes proper use and management of public resources, achievement of its purposes, and the APVMA’s financial sustainability• establishing and maintaining an appropriate system of risk oversight and management, and an appropriate system of internal controls

APVMA staff member or group	Fraud and corruption responsibilities
	<ul style="list-style-type: none"> receiving assurance that reasonable measures are undertaken for managing fraud risks, as required by section 10 of the <i>Public Governance, Performance and Accountability Rule 2014</i> (the PGPA Rule).
Audit Committee	<p>In accordance with its Charter:</p> <ul style="list-style-type: none"> assess whether management has in place a sound enterprise risk management framework and associated procedures for effective identification and management of the APVMA's business and financial risks, including fraud, and endorse the Risk Management Framework monitor reports on fraud from APVMA management that outline any significant or systemic allegations of fraud, the status of any ongoing investigations and any changes to identified fraud risk in the entity.
Deputy Chief Executive Officer	<ul style="list-style-type: none"> Receive information on suspected instances of fraud and corruption.
Chief Operating Officer	<ul style="list-style-type: none"> Monitor and review the fraud control framework, including: <ul style="list-style-type: none"> promoting fraud prevention and detection strategies maintaining the currency of controls recorded in the Fraud and Corruption Risk Register. Receive information on suspected instances of fraud and corruption. Respond to allegations of fraud and corruption in accordance with the <i>Fraud Response Work Instruction</i>. Provide assurance to the Chief Executive Officer that reasonable measures are undertaken for managing fraud risks, as required by section 10 of the PGPA Rule.
Integrity Team	<ul style="list-style-type: none"> Receive information on suspected instances of fraud and corruption. Manage the risk of fraud in accordance with Section 10 of the PGPA Rule by ensuring the following measures are undertaken: <ol style="list-style-type: none"> Conduct fraud risk assessments regularly and when there is a substantial change in the structure, functions or activities of the entity. Develop and implement a fraud control plan that deals with identified risks as soon as practicable after conducting a risk assessment. This includes ensuring the Fraud Control Plan is reviewed and updated (as appropriate) following an update to the Fraud and Corruption Risk Register. Having an appropriate mechanism for preventing fraud, including by ensuring that: <ol style="list-style-type: none"> officials of the entity are made aware of what constitutes fraud the risk of fraud is taken into account in planning and conducting the activities of the entity. Having an appropriate mechanism for detecting incidents of fraud or suspected fraud, including a process for officials of the entity and other persons to report suspected fraud confidentially. Having an appropriate mechanism for investigating or otherwise dealing with incidents of fraud or suspected fraud. Having an appropriate mechanism for recording and reporting incidents of fraud or suspected fraud. This includes maintaining an

APVMA staff member or group	Fraud and corruption responsibilities
	<p>appropriate recording and tracking system for all instances of suspected fraud and corruption.</p> <ul style="list-style-type: none"> Respond to allegations of fraud and corruption in accordance with the <i>Fraud Response Work Instruction</i>. Prepare reports for the Australian Institute of Criminology.
Risk Owners	<ul style="list-style-type: none"> Review and updating (as required) the Fraud and Corruption Risk Register to ensure currency of information presented. Ensure the effectiveness of controls listed in the Fraud and Corruption Risk Register to prevent or detect fraud or corruption. Implement planned future treatments within agreed timeframes.

Other agencies

Table 2 is extracted from Resource Management Guide No. 121 – ‘Preventing, detecting and dealing with fraud’. It outlines the responsibilities of other agencies for aspects of fraud management within the Commonwealth.

Table 2: Other agencies involved with Commonwealth fraud management

Organisation	Responsibilities
Australian Federal Police (AFP)	AFP investigates most serious or complex crime against Commonwealth laws, including internal and external fraud against the Commonwealth. The AFP can also conduct quality assurance reviews of entities’ fraud investigations and provide advice and assistance to entities investigating fraud, including recovery action under the <i>Proceeds of Crime Act 2002</i> .
Commonwealth Director of Public Prosecutions (CDPP)	CDPP is responsible for prosecuting offences against Commonwealth law.
Attorney-General’s Department (AGD)	AGD provides advice to the Government about fraud control arrangements within the Commonwealth. Its role includes developing and reviewing general policies of the Government with respect to fraud control and advising entities on those policies.
Australian National Audit Office (ANAO)	ANAO has the authority to conduct performance audits of Commonwealth entities that may include an assessment of how entities meet their fraud responsibilities.
Australian Institute of Criminology (AIC)	AIC is responsible for conducting an annual fraud survey of entities and producing reports on fraud against the Commonwealth, Commonwealth entity compliance with the Framework and fraud trends.
Australian Commission for Law Enforcement Integrity (ACLEI)	ACLEI supports the Integrity Commissioner to detect and prevent corrupt conduct, and to investigate corruption issues, in prescribed Commonwealth entities with law enforcement functions. Internal and complex fraud incidents in these entities may also be regarded as corrupt conduct and be referred to ACLEI.

Organisation	Responsibilities
<p>Australian Competition and Consumer Commission (ACCC)</p>	<p>ACCC is responsible for enforcing compliance with Australia’s competition laws, which contain criminal and civil prohibitions on fraud in the form of cartel conduct. Cartel conduct occurs when competitors conspire to fix or control prices, rig bids, restrict supply or allocate markets. The ACCC is committed to providing procurement officers within entities with the knowledge and the tools needed to detect and report possible collusion by suppliers.</p>
<p>Australian Securities and Investments Commission (ASIC)</p>	<p>ASIC regulates Australian companies, financial markets, and financial services organisations and professionals who deal with and advise on investments, superannuation, insurance, deposit taking and credit under a number of Commonwealth laws. ASIC uses enforcement powers to detect and deal with unlawful conduct and responds to breaches of law ranging from minor regulatory offences through to serious misconduct. Entities can contact ASIC where fraud matters involve any of the above conduct.</p>

What is fraud and corruption

Fraud

The APVMA has adopted the definition of fraud provided by Resource Management Guide No. 121 – *Preventing, detecting and dealing with fraud*:

Dishonestly obtaining a benefit, or causing a loss, by deception or other means.

Information in Box 1 provides further context.

Box 1: Extract from Resource Management Guide No. 121 – *Preventing, detecting and dealing with fraud*

Fraud against the Commonwealth may include (but is not limited to):

- theft
- accounting fraud (e.g. false invoices, misappropriation)
- misuse of Commonwealth credit cards
- unlawful use of, or unlawful obtaining of, property, equipment, material or services
- causing a loss, or avoiding and/or creating a liability
- providing false or misleading information to the Commonwealth, or failing to provide information when there is an obligation to do so
- misuse of Commonwealth assets, equipment or facilities
- cartel conduct
- making, or using, false, forged or falsified documents, and/or
- wrongfully using Commonwealth information or intellectual property.

Fraud requires intent. It requires more than carelessness, accident or error. When intent cannot be shown, an incident may be non-compliance rather than fraud.

A benefit is not restricted to a material benefit, and may be tangible or intangible, including information. A benefit may also be obtained by a third party.

Internal fraud is where fraud against an entity is committed by its officials or contractors. Fraud by an official is likely to represent significant non-compliance with the finance law as the official would have breached the general duty of an official under section 26 of the PGPA Act to act honestly, in good faith and for a proper purpose in perpetrating the fraud.

External fraud is where fraud comes from outside the entity from external parties such as clients, service providers, other members of the public or organised criminal groups.

Entities are advised to be alert to the risk of complex fraud involving collusion between their officials and external parties. Complex fraud can include instances when an official or group of officials:

- are targeted and succumb to exploitation by external parties (bribery, extortion, grooming for favours or promises), or
- initiate the misconduct (including through external parties infiltrating the entity).

Fraud can include corrupt conduct where the conduct results in a party obtaining a benefit from, or causing a loss to, the Commonwealth. An example of this is collusion between a Commonwealth official and a contractor. However, some forms of corrupt conduct, such as soliciting for bribes or secret commissions, may not cause a direct financial loss to the Commonwealth, but may distort the market for fair provision of services or inflate prices, and may damage

Australia's international reputation and the public's trust in the Government. However, not all corrupt conduct falls under the definition of fraud.

By contrast, trivial fraud (less significant) refers to matters that may technically meet the definition of fraud but are not serious enough to warrant any formal action beyond a managerial response. Entities are encouraged to take a common sense approach to handling trivial fraud matters. Trivial matters would generally not warrant inclusion in reporting to Ministers under section 19 of the PGPA Act or the AIC as part of its fraud survey. However, it is important for entities to be mindful that incidents of 'trivial fraud' could be the visible indicators of more systemic problems or vulnerabilities.

Corruption

The Australian Standard AS 8001:2021 Fraud and Corruption Control defines corruption as:

Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.

Examples of corruption may include:

- an APVMA staff member improperly uses, or tries to improperly use, the knowledge, power or resources of their position for personal gain or the advantage of others
- an APVMA staff member partakes in cronyism – i.e. preferential treatment of friends, such as appointing them to positions without proper regard to merit
- an APVMA staff member acts (or fails to act) in the presence of an undisclosed conflict of interest
- an APVMA staff member dishonestly exercises his or her official functions, or improperly exercises his or her official functions in a partial manner, breaches public trust or misuses information or material acquired during the course of his or her official functions
- a member of the public influences, or tries to influence, an APVMA staff member to use his or her position in a way that affects the probity of the staff member's exercise of functions.

Assessing risk of fraud and corruption

Fraud and corruption risk assessments

A key element in preventing the risk of fraud and corruption is to regularly conduct a fraud and corruption risk assessment. The process of conducting a fraud and corruption risk assessment includes:

- understanding the risks facing the organisation
- identifying the existing controls in place to mitigate the risk of fraud and corruption
- assessing the identified risks in terms of consequence and likelihood to ultimately rate each risk
- assessing if the level of residual risk of fraud facing the organisation is acceptably low.

Risk rating tables articulating the criteria for making assessments of the likelihood and consequence of risks eventuating are documented in the APVMA Risk Management Policy and Framework.

The risk of fraud and corruption is formally assessed at least every two years, or when there's a substantial change to the APVMA's structure, functions or activities.

Fraud and Corruption Risk Register

The Fraud and Corruption Risk Register details the identified fraud and corruption risks, controls in place, and assessments of likelihood and consequence leading to a rating for each risk.

Generally, the fraud and corruption controls in place are regarded as adequate. APVMA management and the Audit Committee should continue to monitor and test the operating effectiveness of the specific operation of those controls to ensure that they continue to meet both current and emerging risks.

It should be noted that this assessment is based on the adequacy of the controls that are currently in place. Risk Owners are responsible for maintaining the effectiveness of these internal controls to minimise incidences of fraud and corruption and maintain or improve on this assessment. The Chief Operating Officer and the Audit Committee are responsible for continuing to monitor the specific operation of those controls to ensure that they continue to meet both current and emerging risks.

Risk Assurance Plans and additional risk mitigation strategies

Under the APVMA's Risk Management Policy and Framework:

- risks with a current risk rating that is outside the APVMA Risk Appetite and Tolerance Statement are to be escalated and reported to the appropriate level in line with the risk rating
- Risk Owners with risks that are identified as having a current risk rating of 'high' or 'extreme' must develop a Risk Assurance Plan (RAP).

Preventing and detecting fraud and corruption

Preventing fraud or corruption

Fraud prevention strategies include proactive measures designed to reduce the risk of fraud and corruption occurring by increasing fraud prevention awareness, encourage reporting of suspected incidents and ensuring the right mitigation controls are in place. To be effective, fraud prevention requires a number of interdependent control strategies including an effective fraud risk management approach, a robust ethical organisational culture that does not tolerate fraud and a strong awareness of fraud among staff, suppliers and an effective internal control framework. Key components of the APVMA's fraud and corruption prevention strategy are listed in Table 3.

Table 3: The APVMA's fraud and corruption prevention strategies

Prevention strategy	Details
Compliance with APVMA policies and procedures	<ul style="list-style-type: none"> This strategy involves compliance with both agvet (operational) work instructions <u>and</u> corporate requirements in Accountable Authority Instructions and underlying procedures and work instructions.
Risk management	<ul style="list-style-type: none"> Maintenance of a current Fraud and Corruption Risk Register. Robust system of controls: <ul style="list-style-type: none"> Recruitment and vetting processes to ensure the eligibility and suitability of personnel who have access to APVMA resources. Contracts with service providers to ensure that fraud risk is managed appropriately throughout the process. ICT security and physical security. Procurement and contract management processes. Sound financial processes, appropriate segregation of duties and financial system controls.
Communications and training	<ul style="list-style-type: none"> Staff are the 'eyes and ears' of any organisation. They are, consequently, key to the prevention, detection and deterrence of fraud in the APVMA. It is important that staff be provided with the information necessary to identify and make timely reports of instances of potential fraud and corruption risks or incidents involving suspicion of fraud or corruption. All APVMA staff attend fraud awareness training as part of their induction to the organisation, and annually thereafter. Further training is provided to support APVMA staff who are primarily engaged in preventing, detecting and/or responding to alleged fraud or corruption.
Testing	<ul style="list-style-type: none"> Regular testing of fraud prevention and detection policies, procedures and controls to ensure they remain robust and fit for purpose including internal audit and management initiated reviews. External audit review of internal controls as part of the annual financial statements auditing process.

Detecting fraud or corruption

The APVMA supplements the preventative strategies with fraud and corruption detection measures with the objective of early discovery and limiting exposure if an event does occur, including those listed in Table 4.

Table 4: The APVMA's fraud and corruption detection strategies

Detection strategy	Details
Reporting suspected fraud or corruption	<ul style="list-style-type: none"> Reporting mechanisms that allow for both internal and external reports of suspected fraud or corruption. Suspected fraud or corruption may be reported as a Public Information Disclosure under the <i>APVMA procedures for dealing with Public Interest Disclosures</i>.
Reporting conflicts of interest	<ul style="list-style-type: none"> Under the <i>Conflict of Interest Policy</i> all APVMA staff and contractors must confirm that their interests and obligations and those of family members do not conflict, and do not appear to conflict, with their responsibilities as an employee or contractor.
Reporting gifts and benefits	<ul style="list-style-type: none"> Under the <i>Gifts and Benefits Policy</i>, APVMA staff must declare gifts or benefits valued over \$50.
Reporting official hospitality	<ul style="list-style-type: none"> Under <i>Finance Procedure No. 10 – Official Hospitality</i>, APVMA staff must seek appropriate support before providing or receiving official hospitality.
Assurance processes	<ul style="list-style-type: none"> Assurance processes including the APVMA's Internal Audit Work Program, external audit and management initiated reviews to test the effectiveness of controls, policies and procedures.

Reporting fraud and corruption

The APVMA takes all allegations seriously and encourages reports of suspected fraud from internal and external parties. All staff and contractors are expected to assist in identifying and reporting instances or events of suspected fraud or corruption. Prompt reporting of suspected instances of fraud is key to the successful detection of offender(s) and the limiting of loss to resources and/or damage to the APVMA's reputation.

Reports can be made directly to any of the staff listed below. Do not report suspected fraud or corruption to someone who is thought to be involved.

- Integrity Team
- Chief Operating Officer
- Deputy Chief Executive Officer
- Chief Executive Officer

Suspected fraud or corruption may also be reported as a Public Interest Disclosure to an Authorised Officer. See the *APVMA procedures for dealing with Public Interest Disclosures* for further details.

Table 5 lists considerations when reporting suspected fraud or corruption.

Table 5: Considerations with reporting suspected fraud or corruption

Considerations	Details
Note observations	<ul style="list-style-type: none"> • Do not jump to conclusions. • Carefully observe and note the suspected conduct. • Document your own actions. • Keep any documents as possible evidence and do not alter them (e.g. by marking) and ensure they are stored securely.
Report concerns	<p>If possible, reports should be made in writing and contain the following:</p> <ul style="list-style-type: none"> • Nature of fraud. • Amount involved or scope. • How it was discovered. • Details of evidence obtained. • Name of the person reporting the fraud.
Maintain confidentiality	<p>Inform only those people that need to know about the incident:</p> <ul style="list-style-type: none"> • to prevent possible destruction of evidence by those involved • as a protection against any pressures from those at the centre of the allegation • to protect the rights of the person suspected of the fraudulent activity who may in fact be innocent.

The APVMA's response to fraud and corruption

Any alleged fraudulent or corrupt behaviour that is reported to or detected by the APVMA will be handled confidentially and appropriately.

The APVMA's fraud and corruption response is detailed in the *Fraud Response Work Instruction*. It covers the steps involved with reviewing and assessing all reports and allegations to determine an appropriate response, including:

- referring serious or complex matters to the Australian Federal Police or another law enforcement agency
- conducting an investigation in accordance with the Australian Government Investigations Standard
- using civil, administrative or disciplinary procedures as appropriate
- pursuing the recovery of fraudulently or criminally obtained benefits where appropriate
- reporting to other agencies impacted by potential criminal activity to the extent possible.

Prosecution Policy

The APVMA is guided by the Prosecution Policy of the Commonwealth and will initiate action for the prosecution of any person who commits fraudulent acts or misuses information.

Staff may also face a range of sanctions in accordance with obligations in the Code of Conduct. All due processes will be followed where such action is contemplated.

Recovery of losses: criminal, civil and administrative

The APVMA is committed to actively pursuing the recovery of any financial or property lost through an act of fraud. The extent to which the APVMA will attempt to pursue such recovery will be determined after an assessment of whether a strong prospect of net benefit to the APVMA will be achieved through actively pursuing acts of fraud and/or whether the recovery of losses will have a deterrence effect on the occurrence of fraud in the future.

The APVMA will consider pursuing a range of criminal, civil and administrative action for suspected fraudulent acts including dismissal, demotion or reprimand in accordance with the Australian Public Service Commission Code of Conduct which is set out in section 13 of the *Public Service Act 1999* and the APS Guidelines.

External reporting requirements

Although the APVMA is a corporate Commonwealth entity and it is therefore not mandatory for us to do so, as a matter of better practice the APVMA collects information on fraud each financial year and provides it to the Australian Institute of Criminology (AIC) by 30 September each year. The precise data/reporting items are to be agreed between the Attorney-General's Department and AIC, but may include incidents of suspected fraud, incidents under investigations, completed incidents, whether the fraud was proved or not, and whether the incident was dealt with by a criminal, civil or administrative remedy.

Acronyms and abbreviations

Shortened term	Full term
ACCC	Australian Competition and Consumer Commission
ACLEI	Australian Commission for Law Enforcement Integrity
AFP	Australian Federal Police
AGD	Attorney-General's Department
AIC	Australian Institute of Criminology
ANAO	Australian National Audit Office
APS	Australian Public Service
APVMA	Australian Pesticides and Veterinary Medicines Authority
ASIC	Australian Securities and Investments Commission
CDPP	Commonwealth Director of Public Prosecutions
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
RAP	Risk Assurance Plan

Glossary

Term	Description
Complex fraud	Involves collusion between officials and external parties.
Corruption	Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.
External fraud	Where a fraud comes from outside the entity from external groups or parties such as clients, service providers, members of the public or organised crime groups.
Fraud	Dishonestly obtaining a benefit, or causing a loss, by deception or other means.
Internal fraud	Where a fraud against an entity is committed by its officials or contractors.
Serious fraud	<p>Serious fraud may include:</p> <ul style="list-style-type: none"> • significant or potentially significant monetary or property loss to the Commonwealth damage to the security, standing or integrity of the Commonwealth or an entity • harm to the economy, national security, resources, assets, environment or wellbeing of Australia • a serious breach of trust by a Commonwealth official or contractor of an entity • the use of sophisticated techniques or technology to avoid detection, which requires specialised skills and technology for the matter to be successfully investigated • the elements of a criminal conspiracy • bribery, corruption or attempted bribery or corruption of a Commonwealth official or contractor of an entity • known or suspected criminal activity against more than one entity • activities that could affect wider aspects of Commonwealth law enforcement (e.g. illegal immigration or money laundering) • politically sensitive matters.

References

External publications

Attorney-General's Department (2017) [Commonwealth Fraud Control Framework](#), accessed 14 October 2021.

Australian Standard AS 8001:2021 *Fraud and Corruption Control*.

APVMA publications

APVMA Audit Committee Charter

APVMA procedures for dealing with Public Interest Disclosures

Conflict of Interest Policy

Finance Procedure No. 10 – Official Hospitality

Fraud and Corruption Risk Register

Fraud Response Work Instruction

Gifts and Benefits Policy

Risk Management Policy and Framework.

Legislation

Agricultural and Veterinary Chemicals (Administration) Act 1992

Agricultural and Veterinary Chemicals Code Act 1994

Public Governance, Performance and Accountability Act 2013

Public Governance, Performance and Accountability Rule 2014