Document Management

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Record of Issues

<table>
<thead>
<tr>
<th>Revision</th>
<th>Revision Date</th>
<th>Author</th>
<th>Nature of Amendment</th>
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<tr>
<td>1.0</td>
<td>9 November 2005</td>
<td>Craig Stagoll</td>
<td>Draft issued for comment</td>
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<tr>
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<td>Process amendments to address ARMC feedback</td>
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<tr>
<td>1.2</td>
<td>7 June 2006</td>
<td>Craig Stagoll</td>
<td>Minor changes to roles and accountabilities</td>
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Relationship with Other University Policies and Procedures

This Plan should be read, construed and applied in conjunction with the following University policy and procedures:

<table>
<thead>
<tr>
<th>Document Name</th>
<th>Description</th>
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<tr>
<td>Whistleblowers Protection Act 2001 Procedures</td>
<td>University procedures for the protection of people who make disclosures that reveal conduct that is corrupt, involves substantial mismanagement of public resources, or involves a substantial risk to public health and safety or the environment from any detrimental action in reprisal for making the disclosure in accordance with the objectives of the Whistleblowers Protection Act 2001.</td>
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<tr>
<td>Policy 570 &quot;Code of Ethics&quot;</td>
<td>Defines the ethical framework that governs the personal and professional behaviour of RMIT staff.</td>
</tr>
<tr>
<td>Policy 519 &quot;General Responsibilities of Staff&quot;</td>
<td>Summarises the main areas of professional obligation of staff members to the University.</td>
</tr>
<tr>
<td>Policy 518 &quot;Conflict of Interest&quot;</td>
<td>Outlines what RMIT staff should do if they believe they have a conflict of interest relating to their employment at RMIT. The policy also provides information about what constitutes a conflict of interest and has been developed to help staff avoid potential conflict situations and therefore protect themselves and RMIT. It applies to all staff. See also &quot;Declaration of Actual or Potential Conflict of Interest&quot; form at <a href="http://mams.rmit.edu.au/h0jev/5cmnkz.doc">http://mams.rmit.edu.au/h0jev/5cmnkz.doc</a></td>
</tr>
<tr>
<td>Policy 311 &quot;Outside Activities&quot;</td>
<td>Defines requirements that protect RMIT’s legitimate interests where staff engage in outside work for private purposes.</td>
</tr>
<tr>
<td>Statute 6.1 Student Discipline</td>
<td>This statute provides for a Discipline Board and an Appeals Committee and the making of regulations with respect to student discipline.</td>
</tr>
<tr>
<td>Regulation 6.1.1 Student Discipline</td>
<td>Defines student actions that constitute either general misconduct or academic misconduct and describes the applicable disciplinary process.</td>
</tr>
<tr>
<td>RMIT Academic and General Staff Enterprise Agreement 2005</td>
<td>Sets out the procedures for disciplinary action with respect to misconduct or serious misconduct, including conduct involving fraud, by academic and general staff covered by the Agreement.</td>
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</table>
References to External Standards and Guidelines

This Plan draws upon, and is consistent with, the following Australian Standards and guidelines, including:

<table>
<thead>
<tr>
<th>Document Name</th>
<th>Description</th>
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<tr>
<td>Australian Standard 8001-2003: Corporate Governance – Fraud &amp; Corruption Control</td>
<td>Provides a suggested approach to controlling fraud and corruption within a wide range of entities.</td>
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APPENDIX 1 RECEIVING ALLEGATIONS FORM

APPENDIX 2 REGISTER OF NOTIFICATIONS REQUIRED UNDER THE FINANCIAL MANAGEMENT ACT 1994

APPENDIX 3 FRAUD INVESTIGATION SUBJECT MATTER EXPERTS
1 Executive summary

1.1 Introduction

Fraudulent or corrupt activity of any kind, including for the benefit of RMIT, is expressly forbidden. University staff and students are expected to conduct themselves in a manner consistent with the principles and values of the University.

This Plan describes the fraud management approach for RMIT University and, where applicable, its controlled entities. The measures described in this Plan have been designed to:

- Enhance the protections afforded to the University's assets, interests and reputation in order to eliminate internally and externally instigated fraud and corruption against the University
- Detect all instances of fraud and corruption against the University in the event that preventative strategies fail
- Establish a coordinated approach for the investigation of suspected or alleged fraud and corruption that supports the recovery of property dishonestly appropriated (or compensation equivalent to any loss suffered as a result of fraudulent or corrupt conduct)
- Safeguard the reputation of individuals involved in the process, and
- Ensure external reporting obligations are met.

Matters involving general misconduct or academic misconduct by students should be dealt with by the Academic Registrar's group in accordance with Statute 6.1 "Student Discipline" and Regulation 6.1.1. "Student Discipline". Instances of general misconduct by students involving fraud or other financial loss or irregularities, as defined in this document, should be dealt with in accordance with this plan.

1.2 Definition of Fraud

For the purpose of this Fraud Control Plan, fraud against the University is defined as:

*Dishonestly obtaining a benefit by deception or other means.*

This definition includes:

- theft
- obtaining property, a financial advantage or any other benefit by deception
- causing a loss, or avoiding or creating a liability by deception
- providing false or misleading information to the University, or failing to provide information where there is an obligation to do so
- making, using or possessing forged or falsified documents
- bribery, corruption or abuse of office
- unlawful use of University computers, vehicles, telephones and other property or services, and
- any offences of a like nature to those listed above.

The benefits referred to can be either tangible or intangible. Examples include:

- hacking into, or interfering with a University computer system
- using forged or falsified documents to effect a transaction
- using University systems to gain access to other systems without authority
- charging the University for goods or services that are incomplete or not delivered
- theft, or improper disposal, of assets, and
- theft of revenue that is due to the University.
1.3 Roles and accountabilities
All levels of management are accountable for setting the appropriate tone of intolerance for fraudulent and corrupt acts by displaying the proper attitude toward complying with laws, rules, regulations and policies, including the University Code of Ethics and General Responsibilities of Staff policies. In addition, administrators should be cognisant of the risks and exposures inherent in their area of responsibility, and should establish and maintain proper internal controls that will provide for the security and accountability of the resources entrusted to them. Responsibilities of management and staff (with examples of the various RMIT subsidiary equivalents noted) are detailed below.

**Chancellor and Council (Board of Management, Board of Directors)**
- Oversight responsibility for Fraud management.

**Vice – Chancellor (President, Chief Executive Officer, General Manager)**
- Determines the appropriate course of action for an incident with regard to communication (including determining the appropriate timing and extent of any communication to the Chancellor and/or Council) and investigation.
- Seeks advice from the Director Internal Audit and Risk Management and/or other personnel as appropriate.

**Protected Disclosure Co-ordinator**
- All correspondence, phone calls and emails from internal or external whistleblowers will be referred to the protected disclosure co-ordinator (refer Whistleblowers Protection Act 2001 Procedures).

**Director Internal Audit & Risk Management (IARM)**
- The Director IARM is RMIT’s Fraud Control Officer and has primary responsibility for the maintenance of the Fraud Control Plan for RMIT and its controlled entities, including assessing whether the fraud controls per this Plan are in place.
- Conducts preliminary investigations into “criminal” misconduct within the University.
- Ensures that the necessary reports are forwarded to the Minister for Finance and Victorian Auditor General in accordance with Section 4.3 (d) of the Standing Directions of the Minister for Finance under the Financial Management Act 1994.
- Point of contact between the University and the Victoria Police Criminal Investigations Unit with regard to criminal investigations related to fraud.

**Executive Director People & Culture**
- Ensures that any disciplinary action taken against staff with respect to fraud or corruption is in line with the University’s industrial relations instruments, including the RMIT Academic and General Staff Enterprise Agreement (2005).
- Conducts preliminary investigations into “HR” misconduct within the University.
- Ensures that acts of suspected “criminal” misconduct are reported to the Director IARM.

**Academic Registrar**
- Deals with student actions that constitute either general misconduct or academic misconduct in accordance with the Student Disciplinary process as set out in the relevant Statute (6.1) and Regulation (6.1.1).
- Reports instances of general misconduct by students involving fraud or other financial loss or irregularities, as defined in this document to the Director IARM.

**Pro-Vice Chancellors/Executive Directors (Vice President, Directors)**
- Responsible for the prevention and detection of acts of misconduct, fraud and corruption within their areas of responsibility.
- Ensures there are sufficient internal controls that minimise and detect such activities within their areas of responsibility.
- Remain vigilant to fraudulent and corrupt activity and reports suspected acts to the Director, IARM and assists with investigations as required.
- May perform initial enquiries.
- Promotes staff awareness of ethical principles subscribed to by the University including the Code of Ethics.
- Educates staff about fraud prevention and detection.
- Promotes a positive and appropriate attitude towards compliance with laws, rules and regulations.
- Aware of common indicators and symptoms of fraud, corruption or other wrongful acts and responds to those indicators as appropriate.
- Cooperates with any fraud investigation and grants access to persons and documentation required.
Staff

- Comply with internal control requirements, policies and procedures.
- Aware of the signs of acts of misconduct, fraud and corruption.
- Report suspected acts of fraud, corruption and misconduct to their supervisor and/or management (i.e. relevant Head of School/Department or PVC / Executive Director).
- Assist with any enquiries and investigations pertaining to fraud, corruption or misconduct.

Students

- Report suspected fraudulent or corrupt activity to PVC Students.

2 Fraud Control Strategies

This section outlines and describes the key fraud control strategies that have been established by the University.

2.1 Pre-employment screening

RMIT conducts pre-employment screening for all new employees. Screening checks undertaken prior to employment of a permanent member of staff include:

a. Verification of identity (birth certificate, drivers license)

b. At least two reference checks

c. Verification of formal qualifications claimed

For prospective employees being considered for sensitive positions (eg where position includes a significant financial delegation), Police background checks may also performed (at the discretion of People & Culture and/or the operating unit involved).

2.2 Fraud awareness

The People & Culture staff on-boarding process requires that all new staff read and acknowledge the requirements of key University policies. These include the Code of Ethics, Conflict of Interest Policy, General Responsibilities of Staff Policy and Outside Interests Policy, which together set out the key requirements with regard to the protection of University’s assets, interest and reputation. Any misbehaviour of a kind that involved an act of fraud and/or corruption would breach one or more of these policies.

Staff awareness programs have been developed and are undertaken periodically by IARM to raise awareness and ensure that all staff understand their role and responsibilities and that staff are aware of how they might report potential fraud and corruption. This has taken the form of a staff survey. These programs will continue to be run on a periodic basis and the results analysed to assess the improvement in the level of awareness over time.

2.3 University procedures for receiving and investigating allegations of Fraud and Corruption

2.3.1 University’s Whistleblowers Protection Act Procedures

University procedures have been established for the protection of people who make disclosures that reveal conduct that is corrupt, involves substantial mismanagement of University resources, or involves a substantial risk to public health and safety or the environment from any detrimental action in reprisal for making the disclosure in accordance with the objectives of the Whistleblowers Protection Act.

The procedures nominate the University’s protected disclosure co-ordinator and outline the process for a complainant to lodge an allegation.
2.3.2 Fraud Response and Investigation Procedure

University procedures have been established to guide the response and investigation into a suspected or alleged incidence of fraud. These procedures, which are outlined in section 3 of this plan, are supported by:

- detailed fraud investigation guidance contained within the Investigator's Toolkit (acquired under license by IARM from Fraud Prevention Services Pty Ltd)
- a network of expert resources that can be called upon to conduct or assist with investigations as necessary or pursue the prosecution of persons found to have conducted fraudulent or corrupt activity (refer Appendix 4), and
- IARM personnel that have received specialist training in fraud investigation and forensic accounting techniques.

2.4 Risk management and assurance

2.4.1 Fraud Risk Management

Fraud risk management is an integrated part of the University's overall risk assessment framework.

Additionally, focussed fraud risk assessments are periodically undertaken within areas of concern and in areas that have been previously assessed to ensure that mitigation procedures are working effectively.

University areas subject to a fraud risk assessment are selected based on previously identified fraud or corruption incidents or trends (either within the University, within the education sector or by industry or expert data), results of the enterprise risk assessment process or Audit & Risk Management Committee/Council/Management request.

Treatment actions that result from a fraud risk assessment are monitored and reported to the Audit and Risk Management Committee in the same way as for other enterprise risks. Agreed management actions and delivery timeframes are documented in a risk register, and progress with regard to outstanding actions are followed up with management by IARM on a quarterly basis.

2.4.2 Strategic Internal Audit Plan

The RMIT Strategic Internal Audit Plan is a critical element in the allocation of Internal Audit and Risk Management effort to auditable areas based on an assessment of underlying risks. Areas of risk, including fraud risk, are prioritised against the following criteria; business objectives, materiality, change, image/reputation impact and external stakeholder focus (including the Auditor General).

For further information on the RMIT Strategic Internal Audit Plan, please contact the Director Internal Audit & Risk Management.

2.4.3 Fraud detection

Strategic computer analysis systems have been established by IARM that enable post-transaction review and monitoring to identify suspicious transactions and/or instances of fraud or corruption by analysing and matching data extracted from various University systems. The systems will continue to be developed to include additional fraud scenarios as these are identified.

These systems increase the level of monitoring and control over transactions, thereby reducing the likelihood of fraudulent and corrupt activity.

2.5 Fidelity guarantee and criminal conduct insurance

RMIT has fidelity guarantee insurance for claims up to $500,000. Costs for investigation of fraudulent acts can also be claimed against the insurance cover.

2.6 Periodic review of fraud control strategies

The Director IARM will conduct an annual review of the fraud control arrangements (including an assessment of the University's fraud policy, procedures and plans) in consultation with the Audit and Risk Management Committee and implement improvements as necessary.
3 Fraud Response and Investigation Procedure

The University Fraud Response and Investigation Procedure is summarised below. Further detailed guidance is provided in the following sections of this Plan.

1. Receive Allegations

- Allegations may be received, or may need to be dealt with, in accordance with the University Whistleblowers Protection Act 2001 Procedures
- Document the particulars of an allegation using the "Receiving Allegations Form" (refer Appendix 1)

2. Day one

- For serious matters, advise the Vice-Chancellor of the nature of the allegation(s)
- For criminal matters, determine how and when to engage the relevant authorities
- Establish Case Management Team (CMT) to oversee the formal investigations by the Office of Internal Audit and Risk Management (IARM)
- The composition of the CMT is dependent upon the nature of the allegations made and the position of the person against whom the allegation has been made
- Document the investigation strategy & plan

3. Conduct of Investigation

- The issues involved in investigating "criminally" misconduct within the University are complex
- Such investigations should only be conducted by the police, an appropriately qualified member of the IARM group or a specialist external organisation nominated by the Director IARM
- Investigations undertaken by, or on behalf of, IARM shall be conducted in accordance with the guidance set out in the Investigator's Toolkit

4. Assess Results

- Conclude & recommend:
  - actions that address identified internal control and/or policy weaknesses
  - disciplinary sanctions
  - other actions considered necessary

5. Reporting & record keeping

- Update University Fraud register
- Reporting
  - VC and management
  - Audit & Risk Management Committee / Council
  - Department of Education (with respect to TAFE Division)
  - Minister for Finance and Victorian Auditor General (in accordance with the Standing Directions of the Minister for Finance under the Financial Management Act 1994)
3.1 Receive Allegations

3.1.1 University’s Whistleblowers Protection Act 2003 Procedures

RMIT protects complainant’s who notify management of suspected fraudulent or corrupt activity through the University’s Whistleblowers Protection Act 2003 Procedures.

Suspected improper conduct involving fraud or corruption should be disclosed to the Universities protected disclosure co-ordinator, Michael Hansen, Director People & Culture at Building 51, Victoria Street Carlton Vic 3053 Phone: 9925 4575 Fax: 9925 4604

The role of the protected disclosure co-ordinator is to:

- Be a contact point for any member of staff, student or the public to make a disclosure, either orally or in writing, about improper conduct (including conduct involving suspected fraud or corruption)
- Make arrangements for a disclosure to be made privately and discreetly and, if necessary, away from the workplace
- Take all necessary steps to ensure the identity of the whistleblower and the person who is the subject of the disclosure are kept confidential
- Persons calling the Hotline are also able to leave their details if they would like to be informed of the outcomes of any investigation.

Should an allegation be received by another member of staff, they should immediately notify the protected disclosure co-ordinator who will determine whether the notification is subject to the University’s Whistleblowers procedures and take appropriate action.

3.1.2 Documenting the Allegation(s)

The particulars of the allegation should be documented by the person receiving the allegation on the “Receiving Allegations Form” and submitted in a confidential manner to the protected disclosure co-ordinator.

Upon conclusion of an appropriate course of action, the complainant will be notified of the outcome of any investigation or decisions made.

3.2 Day One Response Procedure

3.2.1 Immediate Notification

- Matters of a “serious” nature should be reported to the Vice Chancellor. As a guide, a serious matter would include one or more of the following attributes:
  - The potential for criminal charges or litigation where the cash amount is greater than $1,000 or assets greater than $20,000, or
  - The potential for reputation or public interest impact.
- The relevant organisational area(s) should be briefed on the nature of the allegation and provided with appropriate details, including:
  - PVC/ED and/or Head of School / Department and People & Culture – matters involving staff
  - ED (Financial Services) – matters involving a financial impact
  - University Solicitor – matters with potential for litigation, particularly those that may impact the University’s reputation
  - Academic Registrar – matters involving students
- Where suspected or actual criminality is identified, the Director Internal Audit & Risk Management will determine in conjunction with the Vice Chancellor and University Solicitor when and how the police and/or other relevant authorities are contacted and engaged.
3.2.2 Establishment of a Case Management Team

The Internal Audit & Risk Management group are responsible for investigation of fraud at RMIT. A Case Management Team (CMT) will be established to oversee the formal investigations by the Office of Internal Audit and Risk Management (IARM).

The composition of the CMT is dependent upon the nature of the allegations made and the position of the person against whom the allegation has been made, but would generally include a minimum of 2 members. The following positions (or delegates) should be considered for inclusion in the CMT:

- Vice Chancellor, Deputy Vice Chancellor (Academic), DVC (Services) – for matters of a serious nature
- Director, IARM
- Executive Director, People & Culture - for employee-relations issues
- The PVC or Executive Director accountable for the area subject to investigation
- Other persons who, in the opinion of the aforementioned standing members of the CMT, are appropriate

3.2.3 Investigation Approach

Upon review of the particulars of the alleged fraudulent or corrupt activity, the Director IARM will in consultation with the CMT, determine the appropriate form of any investigation.

The investigation strategy and plan should be documented, including the proposed scope and approach of the investigation, the nature, timing and circulation of reporting required during the conduct of the investigation and identification of the appropriate internal and/or external resources necessary to undertake the investigation. The investigation strategy should take account of any related investigation being conducted by either the police or another external authority and be endorsed by the CMT or Vice-Chancellor for serious matters.

3.3 Conduct of Investigation

3.3.1 Investigative resources

The issues involved in investigating “criminal” misconduct within the University are complex. The investigator needs to be aware of:

- their rights to undertake investigations and the limitations on those rights
- the principles governing the conduct of investigations, and
- the legal and procedural aspects of conducting investigations.

Failure to do so may compromise the investigation.

The IARM group have acquired the Investigator’s Toolkit developed by Fraud Prevention Services Pty Ltd. The guidance included in the Toolkit should be applied as appropriate in all investigations undertaken. This guidance should be enhanced by obtaining professional advice on relevant matters or engaging external investigative resources in circumstances where specialist investigative skills are required, or internal investigative resources need to be supplemented to undertake the investigation activity.

Details of relevant practitioners who are recognised fraud investigation subject matter experts are included in Appendix 3 of this plan.

3.3.2 Internal control review following discovery of fraud

Should a fraud or corruption be discovered and substantiated by appropriate investigation, Internal Audit & Risk Management will conduct a review of the relevant controls associated with the fraud or corruption. The review will determine where the system of internal control broke down, and whether remedial action is necessary.
3.3.3 Documentation of the results of the investigation

For documentary evidence and for exhibits it is important that the item is safely stored at all times, and that any time that possession of the item is given to anyone else the transfer is carefully recorded using the Chain/Continuity of Possession Register.

Investigation documentation and evidence will be held securely per normal Internal Audit procedures.

3.4 Assess Results

3.4.1 Sanctions

Upon completion of the investigation and enquiries, the CMT will consider and recommend appropriate action in relation to persons found to have participated in fraudulent or corrupt acts. This may include:

- disciplinary action pursuant to RMIT policies and procedures as they relate to employees
- disciplinary action pursuant to RMIT policies and procedures as they relate to students
- possible termination of relationship with the University or other associated entities, and
- legal action.

The police may separately pursue criminal charges against persons found to have participated in criminal acts.

3.4.2 Recovery of the proceeds of fraudulent conduct

RMIT's policy is to pursue those who have committed fraudulent or corrupt acts to recover any assets lost, and seek criminal or civil restitution wherever possible.

3.5 Reporting and Record keeping requirements

3.5.1 Fraud register

The Director Internal Audit & Risk Management will maintain a Fraud Register, which will be used as a basis for reporting incidents of suspected or actual fraud and outcomes of investigations undertaken into suspected fraud to RMIT management, Council, Government and other stakeholders as required.

3.5.2 Fraud reporting

3.5.2.1 Internal reporting

The Director Internal Audit & Risk Management shall communicate the results of completed investigations to the RMIT Audit and Risk Management Committee, the Vice Chancellor and the Pro Vice Chancellor of the affected area.

3.5.2.2 Other Required Notifications

Section 4.3 (d) of the Standing Directions of the Minister for Finance under the Financial Management Act 1994 requires all cases of suspected or actual theft, arson, irregularity or fraud in connection with the receipt or disposal of money, stores or other property of any kind under the control of the University to be notified to the Minister for Finance and the Auditor General.

RMIT’s Performance Agreement with the Department of Education & Training also requires all cases of suspected or actual theft, arson, irregularity or fraud in connection with the receipt or disposal of money, stores or other property of any kind under the TAFE Division’s control to be reported to the Portfolio Improvement and Assurance Division in the Office of Strategy and Review. The necessary reporting to the Minister for Finance and Auditor General with respect to these matters is undertaken by the Department.
RMIT must ensure that all cases of suspected or actual theft, arson, irregularity or fraud in connection with the receipt or disposal of money, stores or other property of any kind whatsoever under the control of RMIT are notified to the Department of Education & Training, Minister for Finance and the Auditor-General as follows:

(a) In respect to the receipt or disposal of money:
   - If the amount is equal to or exceeds $1,000, at the time of the occurrence; or
   - If the amount is less than $1,000 annually for the period ending 30 June.

(b) In respect to stores and property of any kind:
   - If the value is equal to or exceeds $20,000, at the time of occurrence; or
   - If the value is less than $20,000, annually for the period ending 30 June.

Notification should be via a letter on RMIT letter head signed by the Vice Chancellor (or delegate) and sent to the Portfolio Improvement and Assurance Division in the Office of Strategy and Review who will undertake the necessary reporting to the Minister for Finance and the Auditor General (refer Appendix 2).

The letter should give a general description of the incident and indicate the following:

- The financial impact
- The circumstances surrounding the fraud
- Management’s response to the fraud
- Actions taken by the University (police, third party, investigation, etc.)
- Recovery of misappropriation (assets/cash etc.)
- Assessment of control weaknesses and any improvements implemented.
Appendix 1 – Receiving Allegations Form

Please complete this form and return to the Director Internal Audit and Risk Management, Building 48, Level 7. All correspondence will be kept confidential. Employees should note that RMIT complies with the Whistleblowers Protection Act and has appropriate procedures in place. Refer to [http://mams.rmit.edu.au/2r9d9qd05nm5.pdf](http://mams.rmit.edu.au/2r9d9qd05nm5.pdf) for details.

Details of suspected fraud, corruption or serious and substantial waste

Name and details of people involved:
(Includes people both within and external to the organisation)

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Description of suspected fraud, corrupt conduct, maladministration or serious and substantial waste:
(Includes: What happened? Where did it happen? When did it happen? How did it happen?)

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Filled in by: ................................................. Date: .................................
Details about evidence:  
(Includes what evidence exists? Where is the evidence? Does the caller have any evidence? Who else has any evidence?)

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Details of others who may have information:

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Details of person making allegation (optional)  
(If the person making the allegation would like to be contacted upon resolution of this matter, their contact details must be included in this section.)

Name: .................................................................................................................................

Position and Location: ...........................................................................................................

Address: ...............................................................................................................................

Telephone (home): ............................................ (work): ................................................

How did the person become aware of the reported conduct or incident?

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Date and Time of Call: ...........................................................................................................

Filled in by: ......................................................... Date: ...................................................
Appendix 2 - Register of Notifications required under the Financial Management Act 1994

<table>
<thead>
<tr>
<th>Date of Notification or Identification</th>
<th>Nature of the Instance</th>
<th>Estimated or Actual Value</th>
<th>Details of Investigation Undertaken</th>
<th>Outcome of Investigation</th>
<th>Date of Reporting to Minister/Auditor General and Audit Committee</th>
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### Appendix 3 – Fraud investigation contacts/subject matter experts

<table>
<thead>
<tr>
<th>Name and Address</th>
<th>Contact Person</th>
<th>Role</th>
<th>Contact details</th>
</tr>
</thead>
<tbody>
<tr>
<td>St Kilda Road Police Complex</td>
<td>Switchboard</td>
<td>Receive notification of criminal matters and provide procedural advise in relation to these matters.</td>
<td>Tel: (30) 9247 6666</td>
</tr>
<tr>
<td>Victorian Auditor Generals Office Level 34, 140 William Street Melbourne Vic 3000</td>
<td>Mr Wayne Cameron</td>
<td>Receive notification of financial irregularities.</td>
<td>Tel: (03) 8601 7000 Email: <a href="mailto:wayne.cameron@audit.vic.gov.au">wayne.cameron@audit.vic.gov.au</a></td>
</tr>
<tr>
<td>Minister for Finance 1 Macarthur Street Melbourne 3002 (GPO Box 4367, Melbourne 3001)</td>
<td>The Hon. John Lenders MLC</td>
<td>Receive notification of financial irregularities.</td>
<td>Tel: (03) 9651 1700 Fax: (03) 9651 1979 Email: <a href="mailto:john.lenders@parliament.vic.gov.au">john.lenders@parliament.vic.gov.au</a></td>
</tr>
<tr>
<td>Portfolio Improvement and Assurance Division, Office of Strategy and Review, Department of Education and Training</td>
<td>Mr Bernie Marshall</td>
<td>Receive notification of financial irregularities in connection with the receipt or disposal of money, and stores or property of any kind under the TAFE Division’s control.</td>
<td>Tel: (03) 9637 3881 Email: <a href="mailto:marshall.bernard.g@edumail.vic.gov.au">marshall.bernard.g@edumail.vic.gov.au</a></td>
</tr>
<tr>
<td>Scientific Document Services Pty Ltd</td>
<td>Neil Holland</td>
<td>Provider of consultancy services specialising in document analysis (incl. handwriting analysis).</td>
<td>Tel: (02) 9872 4271 Fax: (02) 9872 3780</td>
</tr>
<tr>
<td>Fraud Prevention Services Pty Ltd</td>
<td>Barry Davidow</td>
<td>Provider of consultancy services specialising in fraud prevention training, Investigators Toolkit support and fraud investigation.</td>
<td>Tel: (02) 9387 4723 Fax: (02) 9389 6819 Mob: 0417 201 211 Email: <a href="mailto:barry@fraudservices.com.au">barry@fraudservices.com.au</a></td>
</tr>
<tr>
<td>Ernst &amp; Young Global Investigations &amp; Dispute Advisory</td>
<td>Roger Darvell-Stevens (Associate Director)</td>
<td>Provider of consultancy services specialising in fraud risk assessment and fraud investigation.</td>
<td>Tel: (03) 9288 8064 Fax: (03) 9655 2970 Mob: 0421 056 683 Email: <a href="mailto:terry.richards@au.ey.com">terry.richards@au.ey.com</a></td>
</tr>
<tr>
<td>PricewaterhouseCoopers Investigations &amp; Forensic Services</td>
<td>David Clements</td>
<td>Provider of consultancy services specialising in fraud risk assessment, fraud investigation and use of the encase computer forensic tool in fraud investigations.</td>
<td>Tel: (03) 8603 3535 Fax: (03) 8613 2570 Mob: 0408 308 774 Email: <a href="mailto:david.j.clements@au.pwc.com">david.j.clements@au.pwc.com</a></td>
</tr>
<tr>
<td>Enterprise Risk Technologies</td>
<td>Paul Stanley (Director)</td>
<td>Provider of consultancy services specialising in fraud investigation.</td>
<td>Tel: (03) 9670 6788 Fax: (03) 9629 8822 Mob: 04110221 163 Email: <a href="mailto:ps@ERTech.net.au">ps@ERTech.net.au</a></td>
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</tbody>
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