

Fraud, Bribery, and Corruption Control Policy 2023



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Endorsed by:	Audit and Risk Committee		
Group:	Risk and Assurance, Commercial & Strategy		
Approved by:	Chief Executive		
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Introduction

1. Purpose

1.1. The purpose of this policy is to:

- 1) Provide clear guidance for, and raise awareness among Timaru District Council (“TDC or the Council”) officers and elected members on what constitutes fraud, bribery, and corruption;
- 2) Provide guidance on the considerations for the investigation and response to, alleged incidents of fraud, bribery, or corruption;
- 3) Prevent and remedy the harm caused by fraud, bribery and corruption;
- 4) Contribute to an environment where fraud, bribery, and corruption concerns can be identified and addressed;
- 5) Establish Council’s zero tolerance stance with regards to incidences of fraud, bribery and corruption; and
- 6) Outline clear roles and responsibilities for Council officers and elected members who encounter or suspect fraud, bribery, or corruption.

1.2. This Policy is to be read in conjunction with the:

- 1) Protected Disclosures Policy for Elected Members and Chief Executive;
- 2) Protected Disclosures Policy for Employees, Contractors, and Volunteers;
- 3) TDC Fraud, Bribery, and Corruption Control Procedures (“**the Procedures**”).
- 4) Disciplinary Matters Policy (Corporate Policies Handbook 2017) or its successor;
- 5) Sensitive Expenditure Policy;
- 6) Financial Expenditure Policy;
- 7) Conflict of Interest Policy;
- 8) Procurement policies;
- 9) Delegations Manual; and

2. TDC’s Commitment to Integrity and Transparency

2.1. The Council is committed to maintaining the highest ethical standards. As a public sector organisation, the Council is entrusted with public funds and is expected to maintain public trust by exhibiting the highest standards of integrity and transparency.

2.2. The Council is committed to preventing, detecting and responding to fraud, bribery and corruption threats and considers this to be unacceptable behaviour. Council adopts a ZERO TOLERANCE policy to behaviour or incidents involving fraud, bribery, and corruption.

2.3. Zero tolerance within the Council means:

- 1) In accordance with this policy, any suspected instances of fraud or corruption will be thoroughly examined, and necessary steps will be taken;
- 2) Any proven fraud or corrupt activities will be treated as serious misconduct in accordance with the Council's Disciplinary Matters Policy (Corporate Policies Handbook 2017) or its successor; and may result in summary dismissal of an employee or the initiate termination of a representative contract within the Council, and will be referred to the appropriate enforcement agency where applicable;
- 3) The Council will take all appropriate measures to recover any loss or expenditure, where appropriate, attributable to fraudulent or corrupt behaviour. This includes, but is not limited to, recovery of intellectual property, physical assets, money, third-party expenses incurred and investigation costs.

2.4. It is important that Council provides confidence to the community and officers regarding the administration of ratepayer's funds. This policy expressly states Council's view that corrupt and fraudulent behaviour is unacceptable, and clearly sets out how corruption and fraud will be dealt with.

3. Objectives

3.1. To minimise and discourage the possibility of fraud risk, fraudulent activities or corrupt practices within the Council, three essential objectives need to be achieved. These objectives are:

- 1) **Prevention:** Decreasing the likelihood of fraud or corruption from occurring in the first instance;
- 2) **Detection:** Identifying instances of fraud or corruption as soon as possible and offering effective avenues for reporting, handling, and addressing such cases; and
- 3) **Response:** Taking prompt corrective measures and rectifying the damages caused by fraud, bribery and corruption, which includes preserving vital evidence to meaningfully respond to incidents.

4. Scope

4.1. This Policy applies to all Council officers, volunteers (defined in Section 6 below) in relation to all fraud, bribery, or corruption incidences, whether suspected, alleged, or proven, that are either:

- 1) Committed against Council by a person or organisation; or
- 2) Committed by a Council officer.

5. What is Fraud, Bribery and Corruption?

5.1. Fraud, bribery and corruption pose financial, cultural and reputational risk to TDC, as well as impacting on the values, culture and performance of the organisation and its employees.

5.2. Fraud includes, but is not limited to:

- 1) Unauthorised use of facilities, vehicles or equipment;
- 2) Deliberately not recording leave taken, or any other employee theft of time;
- 3) Misappropriation or improper disposal of assets, including cash, funds and supplies;
- 4) Forgery or alteration of documents or accounts belonging to the TDC (resulting in loss to TDC and/or inappropriate gain to others);
- 5) Disclosing confidential or proprietary information to third parties;
- 6) Manipulating reporting to obscure impropriety;
- 7) Obtaining funds or any other benefit through misleading claims, representations or by false pretences;
- 8) Inappropriate claims for expenses;
- 9) Profiteering for personal (or another person or entities) gain as a result of insider knowledge of TDC's activities;
- 10) Unapproved destruction, removal or inappropriate use of records, furniture, fixtures, and equipment;
- 11) Use of the Council's credit cards for non-council expenditure;
- 12) Inappropriate payments to third parties;
- 13) Presenting false credentials or qualifications;
- 14) Supporting others in, or in any way being party to, fraud, or not reporting fraud; or
- 15) Any of the above for personal gratification and/or edification, or for political or business advantage whether or not there is pecuniary gain;

5.3. Bribery and corruption includes, but is not limited to:

- 1) The provision or acceptance of cash, facilitation payments or kickbacks;
- 2) Accepting or seeking anything of material value from contractors or persons, including before, during and after, any procurement processes;
- 3) Facilitation of business transactions such as securing contracts or fast-tracking services for personal gain or when compromised by a conflict of interest;
- 4) Unauthorised political or charitable contributions;
- 5) The improper use of a political / business position of authority or 'influence';
- 6) Giving or receiving unauthorised gifts, travel and/or hospitality; or
- 7) Giving or receiving unauthorised rebates or reimbursements.

Definitions

Word/phrase	Definition
Alternate Fraud Officer	Individuals to take on the role and responsibilities of the Fraud Control Officer when required. Individuals include: • The Chief Executive; • The Chair of the Council's Audit and Risk Committee; • Protected Disclosure (Whistleblower) Protections Contact Officer; or • The Risk and Assurance Manager.
Assets	These include, but are not limited to, financial assets (e.g. debtors, loans), real property, plant and equipment, furniture and fittings, ICT devices and equipment, collections, vehicles, other stock (including redundant and excess stock) and intangible assets.
Bribery	The Crimes Act 1961 states that a bribe means "any money, valuable consideration, office, or employment, or any benefit, whether direct or indirect." Bribery is the practice of offering something (a bribe) in order to gain an illicit advantage by altering the behaviour of the recipient.
Corruption	'Corruption' is defined as dishonest activity in which a person associated with an organisation acts contrary to the interests of the organisation and abuses their position of trust to achieve personal advantage or advantage for another person or organisation. This may include, but is not limited to, bribery (both domestic and foreign), coercion, destruction, removal or disclosure of data, materials, assets or similar forms of inappropriate conduct.
Council Officers	For the purpose of this policy, Council officers includes: • All Council employees; • Any contractor or consultant who is to be covered by this policy under the terms of their engagement agreement; • Temporary employees supplied through an agency; • Seconded personnel; • All former Council employees.
Volunteers	While Volunteers are not paid employees of Council, they do come in contact with all areas of Council business and therefore may come across fraud, bribery and corruption. For the purposes of this policy, they are considered as council officers and have the same ability to report serious wrongdoing and the same obligation not to do serious wrongdoing.
Due Diligence	An investigation of a business, person or process prior to entering into an agreement, or establishing a standard of professional transparency and assurance (vetting) before entering into an agreement or a transaction with another party.

Word/phrase	Definition
Error	There is a distinct divide between the definitions of the term ‘fraud’ and ‘error’. Error refers to an unintentional act or omission, made unknowingly by an individual or group lacking in knowledge or oversight. Error may be an unintentional misstatement of information including the unintentional omission of an account or a disclosure; performing an action that created unexpected or unintentional outcomes or consequences. In contrast, fraud is a deliberate act.
Fraud	Fraud, for the purpose of this policy, means an intentional act by a Council employee, contractor, consultant, elected members or volunteer to obtain personal gain or benefit or causes loss to the Council. This gain is not specifically limited solely to financial gain, benefit or incentives and may include other tangible or intangible benefits. .
Fraud Control Officer	Designate role to support the Risk and Assurance Manager in the fraud risk management activities and the key roles and responsibilities are defined in section 7.9.
Fraud Contact Officer	Separate from the Fraud Control Officer, the Contact Officer is known to officers, volunteers and Elected Members as the internal expert on fraud, corruption and bribery. People can seek support and advice from the contact officer as to what is fraud, corruption, and bribery. What to do if these things are known/found and refer to this policy, procedure and plan. The contact officer can advise the person to contact the Fraud Control officer/ Alternative Fraud officer or can take the allegation to the Fraud Control officer/ Alternative Fraud officer for investigation.
Kickback	A form of bribery in which an unofficial payment is received by a person in a position of authority or decision-making, for services rendered or awarding business.
Serious Wrongdoing	Serious wrongdoing is defined as any act, omission, or course of conduct in (or by) any organisation that is one or more of the following: • An offence; • A serious risk to: ○ Public health; or ○ Public safety; or ○ The health or safety of any individual; or ○ The environment. • A serious risk to the maintenance of law, including: ○ The prevention, investigation, and detection of offenders; or

Word/phrase	Definition
	○ The right to a fair trial. • An unlawful, a corrupt, or an irregular use of public funds or public resources; • Oppressive, unlawfully discriminatory, or grossly negligent, or that is gross mismanagement, and is done (or is an omission) by: ○ A Council Officer; ○ A person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation or the Government.
Significant incidences of suspected fraud, bribery or corruption	Incidences of ‘significant’ suspected fraud, bribery, or corruption for the purpose of this Policy and the Procedures, are incidences involving the suspected theft or misuse of Council assets valued at more than \$1,000 whether a single incidence or number of incidences by the same person, or of a nature that has the potential to adversely impact on business operations, service delivery or sector/public confidence in the Council.

6. Roles and Responsibilities

Chief Executive

- 6.1. The Chief Executive has overall responsibility and accountability for preventing, detecting and responding to fraud, bribery and corruption within the Council.

Group Managers and Senior Leadership

- 6.2. Group Managers and other senior leadership are responsible for setting the tone from the top on the Council’s zero tolerance to fraud, bribery and corruption.
- 6.3. Group Managers and other senior leadership have the responsibility to develop efficient management controls, processes, training, and awareness regarding fraud, bribery and corruption, within their respective areas of authority.
- 6.4. When necessary, Group Managers and other senior leadership must seek assistance from and involve specialised resources, such as Finance, Legal, Procurement, or Risk and Assurance, to ensure effective prevention, detection, and response to fraud, bribery and corruption.
- 6.5. All Group Managers and other senior leadership are obligated to ensure adherence to this Policy and its related Procedures within their business areas. They must regularly discuss with their business units and maintain a high level of understanding regarding prevention and detection techniques.
- 6.6. All Group Managers must periodically communicate this Policy and the Procedures both internally and externally with organisations that, or possibly will, hold a business relationship with the Council.

Unit Managers

6.7. Unit Managers are responsible for:

- 1) Ensuring all employees and contractors are adequately informed about the Policy and maintain a clear understanding of their responsibilities;
- 2) Ensuring all individuals who interact with the Council (being Council Officer, Elected Members and external third parties) are aware of the Policy and understand their obligations;
- 3) Identifying the potential risks, including but not limited to the risk of fraud, bribery or corruption, that may affect the Council's systems, operations, and procedures;
- 4) Developing and maintaining robust controls to prevent and detect fraud, bribery and corruption in the Council's regular business activities, as well as in specific programs or projects;
- 5) Ensuring compliance with the established controls and processes;
- 6) Promoting a culture of awareness and vigilance regarding fraud, bribery and corruption, encouraging proactive detection and reporting;
- 7) Providing support to employees who come forward with allegations of fraud, bribery or corruption, directing them to the appropriate reporting channels.

6.8. Specifically, the Risk and Assurance Manager is accountable for ensuring the following:

- 1) Timely and appropriate investigation of all reported allegations of fraud or corruption. The Risk and Assurance Manager will authorise a lead Investigator, the Fraud Control Officer or Alternate Fraud Officer, to conduct an investigation in accordance with the reporting & investigation process (refer Section 9);
- 2) In the instance where the Fraud Control Officer or Alternate Fraud Officers are the subject of the investigation or otherwise conflicted, the Chair of the Audit and Risk Committee will be responsible;
- 3) Maintenance of the register of any fraud, bribery or corruption notifications and investigations (refer Section 11);
- 4) Quarterly reporting to the Audit and Risk Committee on all claims or reports of fraud, bribery and corruption (refer Section 11);
- 5) Monitoring of the Procedures and recommending adjustments as required; and
- 6) Preparation of an annual report to the Audit and Risk Committee on all initiatives undertaken by Council on training and awareness for all employees to support them complying with this Policy (refer Section 11).

6.9. Specifically, the Fraud Control Officer is responsible for:

- 1) Notifying the Chief Executive, Risk and Assurance Manager, Mayor and Chair of the Audit and Risk Committee of any 'significant' suspected fraud, bribery

or corruption (see definitions at Section 6). Also, notifying the Audit and Risk Committee at its next meeting or earlier where appropriate.

- 2) Leading investigations, as directed by the Risk Assurance Manager;
- 3) Supporting the Risk and Assurance Manager in the activities outlined at 7.8.(2) to 7.8(5) above.

All Council Officers and Elected Members

6.10. All Council Officers, including managers, are responsible for:

- 1) Acting in good faith and behaving diligently, in accordance with applicable laws, the Council's policies, procedures and code of conduct.
- 2) Adhering to the Council's system of internal control;
- 3) Conducting Council tasks and activities with honesty, fairness, and integrity to safeguard public resources, services and interests for which Council is responsible, at all times;
- 4) Remaining vigilant, promptly reporting any suspicions of fraudulent or corrupt behaviour (including assisting or collaborating) in accordance with the Procedures document;
- 5) Not knowingly make a false or misleading report;
- 6) Never acting in a discriminatory, retaliatory, or otherwise adverse manner in regard to a person, on account of that person making a genuine report or aiding in a relevant inquiry;
- 7) Not hindering or impeding an investigation; and
- 8) Assisting any person authorised by management to conduct an investigation.

Policy Statements

7. Fraud, Bribery, and Corruption Prevention

7.1. The primary means to prevent or minimise fraud, bribery and corruption is by implementation and continued operation of adequate systems of internal control, supported by written policies and procedures. These controls include, but are not limited to:

- 1) Segregation of duties
- 2) Appropriate delegations and authorisation levels
- 3) Enforcement of mandatory holidays
- 4) Active risk management through an effective internal control function
- 5) Financial planning, reporting and monitoring.

7.2. Council's systems of internal control are evaluated each year by Council's auditors in accordance with the Internal Audit Plan. Any weaknesses identified need to be addressed on an ongoing basis.

8. Reporting and Investigation

8.1. All individuals falling under the scope of this Policy are required to promptly report any suspected incidents of fraud, bribery and corruption that come to their attention in accordance with the Protected Disclosure Policy for Employees, Contractors and Volunteers or the Protected Disclosures Policy For Elected Members & Chief Executive.

8.2. Council will undertake a comprehensive investigation of any suspected acts of fraud, bribery, corruption, misappropriation or similar irregularity in accordance with the Procedures. Investigations will be fully documented, underpinning legal natural justice principles.

8.3. Incidences of significant suspected fraud, bribery, or corruption (as defined at Section 6) will be reported by the Risk and Assurance Manager (or Alternate Fraud Officer) as follows:

- 1) To the Chair of the Audit and Risk Committee, Chief Executive, and Mayor within 48 hours; and
- 2) To the Audit and Risk Committee at its next meeting or earlier if appropriate.

8.4. All credible suspicions of fraudulent or corrupt activity will be referred to an appropriate law enforcement authority or third party in collaboration with the Chief Executive and the Chair of the Audit & Risk Committee, in accordance with the Fraud, Bribery and Corruption Procedures.

8.5. The Investigation team must be granted unrestricted access to Council records and premises for the purpose of conducting its inquiries and will ensure adherence to the Privacy Act 2020 and other relevant legislation where appropriate.

8.6. Employees are not authorised to conduct investigations into suspected fraud or corruption, except in cases where they have been designated as the Investigating Officer in accordance with the Fraud, Bribery and Corruption Procedures.

- 8.7. The engagement of specialist fraud, bribery and corruption investigation or forensic expertise should be made in collaboration with the Chief Executive and Chair of the Audit and Risk Committee.
- 8.8. In cases where an allegation of suspected fraud or corruption involves an individual subject to the Council's Disciplinary Matters Policy (Corporate Policies Handbook 2017) or its successor; the Group Manager of Engagement & Culture must be informed,
- 8.9. The Group Manager of Engagement & Culture must promptly notify the Fraud Control Officer of all suspected incidents of fraud, bribery and corruption involving individuals subject to the Council's Disciplinary Matters Policy (Corporate Policies Handbook 2017) or its successor.
- 8.10. Any Council officer who is subject to an investigation may be stood down on full pay for all or part of the duration of the investigation.
- 8.11. Council will regard all correspondence and records of correspondence (including but not limited to, letters, emails, texts, instant messages, and phone calls) made during Council work hours or using Council property as belonging to Council and this may be examined as part of any investigation process.

9. Confidentiality

- 9.1. Subject to the requirements of the investigation or any legal requirements, everyone involved in a formal investigation or informal process has:
 - 1) The right to have information they disclose kept confidential;
 - 2) The duty to respect the rights of others to the maintenance of confidence; and
 - 3) The right to have any limits of confidentiality explained to them.
- 9.2. Council Officers reporting suspected instances of 'serious wrongdoing' are covered by the TDC Protected Disclosures for "Employees, Contractors, and Volunteers" Policy 2023 in accordance with the Protected Disclosures (Protection of Whistleblowers) Act 2022.
- 9.3. The reporting by the Chief Executive and/or Elected Members of suspected instances of 'serious wrongdoing' are covered by the TDC Protected Disclosures for Chief Executive and Elected Members Policy 2023 in accordance with the Protected Disclosures Act 2022.
- 9.4. Notwithstanding the above, where fraud, bribery or corruption is found to have occurred, the Council reserves the right to share information with the Audit & Risk Committee, Council members, the NZ Police, Serious Fraud Office, Audit NZ, Office of the Auditor General and the Council's insurers.

10. Monitoring

- 10.1. The Risk and Assurance Manager will work with the Fraud Control Officer (or if implicated, one of the Alternate Fraud Officers) to maintain the register of any fraud, bribery, or corruption notifications and investigations in a secure file and will ensure adherence to the Privacy Act 2020 and related policies, specifically the Councils Protected Disclosures Policy for Elected Member and Chief Executive and Protected Disclosures Policy for Employees, Contractors, and Volunteers.
- 10.2. The Risk and Assurance Manager and Fraud Control Officer will report to Audit & Risk Committee quarterly on all claims or reports of fraud, bribery, and corruption in a Public-Excluded meeting. Due to the sensitive nature of the information, reporting will only include the number of fraud, bribery or corruption reports, with a high level summary of any outcomes (i.e. no further action taken, upheld or dismissed).

- 10.3. The Risk Assurance Manager and Fraud Control Officer will monitor and review the Council's Procedures and recommend adjustments as required.
- 10.4. An annual report will be prepared for Audit & Risk Committee on all initiatives undertaken by Council on training and awareness for all employees to support them complying with this Policy. This report will also assess if the process for managing and investigating fraud, bribery, or corruption complaints is meeting the needs of Council.

Delegations, References and Revision History

Delegations, References and Revision History	
Delegations Identify here any delegations related to the policy for it to be operative or required as a result of the policy	
Delegation	Delegations Register Reference

References Include here reference to any documents related to the policy (e.g. operating guidelines, procedures)	
Title	Document Reference
Relevant Legislation	Secret Commissions Act 1910, Crimes Act 1961, Protected Disclosures Act 2022, Local Authorities (Members' Interests) Act 1968, Local Government Act 2002, Employment Relations Act 2000, Privacy Act 2020, Organised Crime and Anti-corruption Legislation Bill 2015, United Nations Convention Against Corruption (UNCAC)
Relevant Documents	Fraud, Bribery and Corruption Procedures; Fraud, Bribery and Corruption Control Plan; Protected Disclosures Policy for Elected Members; Protected Disclosures Policy for Officers; Sensitive Expenditure Policy and Procedures; Conflict of Interests Policy; Procurement Policy; Employee Handbook; Delegations Register; Code of Conduct; Code of Conduct for Elected Members; Disciplinary Matters Policy (Corporate Policies Handbook 2017) or its successor.

Revision History					
Summary of the development and review of the policy					
Revision	Owner	Date Approved	Approval By	Next Review	Doc Ref
1	Commercial and Strategy Group			July 2025	#1582449

Appendix A: Recognising Fraud, Bribery, and Corruption ‘Red Flags’

Individuals who encounter any of these red flags must report them promptly in accordance with this **Policy** and the associated **Procedures**.

There are a number of scenarios or activities (‘red flags’) that may raise concerns of potential fraud, bribery and corruption, and require further investigation to ensure no wrongdoing has been committed.

Recognising Fraud, Bribery, and Corruption Risks

Council recognises that generally there are four conditions often associated with organisational fraud, bribery, and corruption:

- **Incentives/pressures:** Where there is an incentive or being under pressure, this can motivate an individual to commit fraud or act in a corrupt manner e.g., personal financial trouble, addiction;
- **Attitudes/justification:** Being able to rationalise that fraudulent or corrupt actions are consistent with the persons ethics and values (for example, holding attitudes or beliefs such as “everybody else is doing it” or “I deserve it”);
- **Opportunities:** Circumstances exist that allow, for example, a Council Officer to commit fraud or act in a corrupt manner, when there is no appropriate fraud, bribery and corruption controls in place; or officers are able to get around or override ineffective controls e.g., managers being able to approve and authorise their own sensitive expenditure; and
- **Capability:** An individual’s possession of the necessary skills, knowledge, ability and resources to successfully commit a fraudulent or corruption activity (e.g. being able to overcome the stress, or have access to a particular system).

Fraud ‘Red Flags’

These may include, but are not limited to:

- An employee living ‘beyond their means’;
- An employee experiencing a period of significant/ protracted personal or financial difficulty;
- An inability to account for TDC assets and/ or inventory;
- Orders for inventory that exceed ‘normal’ business use – or purchases made outside of standard centralised processes and oversight;
- An employee receiving an invoice or payment request that is non-standard or customised, lacks key information or is ‘last minute and urgent’ (for example on a Friday at 4:55pm);
- A failure to maintain a clear ‘paper trail’ including an absence of emails, written agreements, business documentation or record keeping;
- An employee exerting an unusual degree of control over a work process, procedure or system, or who is unwilling to share duties or business information (including a refusal to take leave);

- Unusual spikes in expenditure, invoice volume, financial adjustments (including 'rounded payments') and fee waivers, or the number and timing of service transactions – above and beyond business averages and trends;
- A lack of segregation of key system, financial or business access, process/duties and authority (including the ability to approve expenditure or manage critical financial transactions end-to-end); or
- A 'wheeler dealer' approach to business and disregard for process controls and business discipline.

Bribery and Corruption 'Red Flags'

These may include, but are not limited to:

- A third party with a reputation for having a "special relationship" with the TDC, including instances of open-ended ('evergreen') contracts or informal work agreements;
- An employee or third party has previously engaged in, or been accused of improper business practices;
- An employee or third party insists on receiving a commission or fee payment before committing to a contract or carrying out a service;
- An employee or third party requests payment be made in cash or to an unverified account (including at a different location or offshore);
- An employee or third party refuses to provide an invoice or receipt for a payment made;
- An employee or third party requests that a payment is made to 'overlook' potential legal or performance violations;
- An employee or third party insists on the use of side letters, refuses to put terms agreed in writing, or requires the use of an agent or intermediary that is not known to the TDC;
- An employee or third party requests/ is offered entertainment or gifts before commencing contract negotiations or services;
- An employee receives an invoice or makes a payment that appears large given the services provided;
- Unreported payments are made to third parties on the TDC's behalf;
- An employee has an unusually close relationships with third party vendors or customers, including an unwillingness to delegate management of a client relationship (services or portfolio);
- An employee provides/ offers unauthorised access to privileged information to a third party vendor or customer; or
- A refusal by employees or third party vendors to complete Conflict of Interest documentation or certify compliance with TDC Policy.