

OTSI



**Office of
Transport
Safety
Investigations**

FRAUD AND CORRUPTION PREVENTION STRATEGY

Updated: June 2010

FRAUD AND CORRUPTION PREVENTION STRATEGY

Summary

The Office of Transport Safety Investigations has established fraud and corruption prevention plans and strategies which are based upon the principles promulgated by the Department of Premier & Cabinet and the Audit Office of New South Wales.

But what is “fraud and corruption”. According to the Macquarie Dictionary, **fraud** involves “*deceit, trickery or breach of confidence by which it is sought to gain some unfair or dishonest advantage ... advantage gained by unfair means as by a false representation of fact made knowingly or without belief in its truth.*” **Corruption** includes the dishonest or partial exercise of official functions by a public official and conduct of a person when it adversely affects the impartial or honest exercise of official functions by a public official.

The scope of what comprises fraud and corruption is very broad. It may include elements of deceit or advantage gained by unfair means. It includes dishonest or partial exercise of official functions often influenced by the presence of inducements or bribes. In the environment in which the Office of Transport Safety Investigations works, the opportunity for fraud and corruption is always present.

Fraud and corruption have the potential to divert scarce public monies and resources from their intended purposes. When it occurs, the reputation of OTSI and the wellbeing of its staff are affected.

All staff within the Office of Transport Safety Investigations are expected to detect and prevent fraud and corruption as far as it is possible in their daily work activities and to report it when they suspect it is occurring. OTSI also expects those whom we investigate, those who supply services to OTSI and transport scheme users to abide by the same principles.

In this regard, OTSI conducts regular Fraud Control Health Checks and risk assessments to identify where improvements may be needed in fraud and corruption prevention and to assess the awareness of staff of fraud control.

Risk Assessment assess operational risk, identify the fraud risks to which OTSI is exposed and rate aspects of our organisation’s activities from a fraud risk perspective.

Fraud Control Health Checks are primarily used in OTSI to assess staff awareness of fraud control, particularly in areas of identified risk.

OTSI also ensures that its service providers and customers understand our stance on fraud and corruption. It has implemented mechanisms and procedures to encourage reporting of fraud and corruption ensuring the Protected Disclosures Act is adhered to, with notification to external bodies such as ICAC, Police and the Audit Office, where required.

The Protected Disclosures Act supports and protects people (commonly referred to as “whistleblowers”) who volunteer information regarding acts of fraud or corruption. This information is always treated confidentially, with the identity of the informant not to be disclosed. However it should be noted that disclosures made to avoid disciplinary action; frivolously or vexatiously; or that question the merits of government will not be treated as a protected disclosure.

Contemporary fraud and corruption investigations standards have also been adopted by OTSI, together with appropriate staff conduct and disciplinary standards.

The standards for staff conduct are found in the Employee Relations Folder which is available on OTSI’s Intranet, with standards for disciplinary action within OTSI contained in Chapter 9 of the NSW Government Personnel Handbook.

The principal mechanism by which OTSI articulates its standards for investigation is by means of Investigation Plans. Once a suspected fraud has been examined and a basis for further action has been established, a Fraud Investigation Plan is prepared outlining the scope, investigation resources and techniques, timeframe, reporting arrangements and investigation assessment milestones.

A proforma for the reporting of suspected fraud and corruption within OTSI has been developed and is available to all staff.

If someone from outside the Office of Transport Safety Investigations makes an allegation of fraud or corruption to you as a member of OTSI’s staff it is to be reported, in the first instance, to your manager or the Executive Officer for further action.

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Fraud and Corruption Prevention Policy

Fraud and corruption have the potential to divert scarce public monies and resources from their intended purposes. When it occurs, the reputation of the Office of Transport Safety Investigations and the wellbeing of its staff are affected. This applies equally to matters that arise internally or that originate from those whom we investigate as well as to suppliers of services and users of the transport schemes we administer.

As part of implementing OTSI's Fraud and Corruption Prevention Strategy, all staff within the Office of Transport Safety Investigations are expected to detect and prevent fraud and corruption as far as it is possible in their daily work activities and to report it when they suspect it is occurring. The Office of Transport Safety Investigations also expects those whom we investigate, those who supply services to OTSI and transport scheme users to abide by the same principles.

OTSI also conducts regular Fraud Control Health Checks to identify where the Fraud Control Strategy may need attention and improvement and in particular to assess the awareness of staff of fraud control.

If someone from outside the Office of Transport Safety Investigations makes an allegation of fraud or corruption to you as a member of OTSI's staff it is to be reported, in the first instance, to your manager or the Executive Officer, for further action.

1.0 Purpose of the Strategy

The purpose of the Office of Transport Safety Investigations Fraud and Corruption Prevention Strategy is three fold:

- To articulate and make clear the stance the Office of Transport Safety Investigations takes with regard to fraud and corruption;
- To educate, inform and increase staff awareness with regard to fraud and corruption;
- To outline the actions to be taken with regard to fraud and corruption.

2.0 Fraud and Corruption Context

The Office of Transport Safety Investigations is a budget dependent New South Wales government department. It is involved in Transport Safety Investigations. It has a budget of over \$2 million per annum.

3.0 Basis of our Fraud and Corruption Prevention Strategy

Our fraud and corruption prevention plans and strategies are based upon the principles promulgated by the Premier's Department and the Audit Office of New South Wales, arranged under the following headings:

- Integrated Macro Policy

- Responsibility Structures
- Fraud Risk Assessment
- Fraud Control Health Checks
- Employee Awareness
- Customer and Community Awareness
- Fraud Reporting Systems
- Protected Disclosures
- External Notification
- Investigation Standards
- Conduct and Disciplinary Standards

These headings that outline OTSI’s approach and are explained below:

Integrated Macro Policy	Having a policy in place that outlines the organisation’s stance on fraud and what it proposes to do about it
Responsibility Structures	Defining the responsibility and organisation structure for the detection, reporting and prevention of fraud
Fraud Risk Assessment	Identifying the fraud risks to which the organisation is exposed and rating aspects of the organisation’s activities from a fraud risk perspective.
Fraud Control Health Check	Identifying specific work areas where exposure to fraud risks might have changed or developed and implementation of some elements of the organisation’s fraud control strategy may need refreshing or improving and elements of fraud control strategy that may need attention across the entire organisation. The main focus is however to assess staff awareness of fraud control within OTSI.
Employee Awareness	Ensuring that employees are aware of what fraud is and what their role is in detection, reporting and prevention.
Customer and Community Awareness	Ensuring that the stakeholders of the Office of Transport Safety Investigations (bus, rail,marine transport users) and the community, including service providers, understand our stance on fraud and what OTSI expects of them.
Fraud Reporting Systems	Having mechanisms and procedures in place that encourage the appropriate reporting of fraud and corruption.
Protected Disclosures	Ensuring that the provisions of the Protected Disclosures Act 1994 are understood and adhered to
External Notification	Ensuring that the correct mechanisms are in place for the timely notification of fraud and corruption to external bodies such as ICAC, Police, Audit Office
Investigation Standards	Establishing standards for the Office of Transport Safety Investigations for the investigation of fraud and corruption that are contemporary, relevant and effective
Conduct and Disciplinary Standards	Establishing standards for the conduct of staff and the arrangements for discipline, should it be required.

The Office of Transport Safety Investigations ’s fraud and corruption prevention strategies and actions are based upon the NSW Audit Office’s “Better Practice Guide – Fraud Control Improvement Kit”, NSW Treasury Risk Management Guide and authoritative advice of the New South Wales Premier’s Department and the Independent Commission Against Corruption. Relevant legislation includes the Public Finance & Audit Act 1983, Independent Commission Against Corruption Act 1988 and the Protected Disclosures Act 1994

4.0 What is fraud and corruption

According to the Macquarie Dictionary, **fraud** involves “*deceit, trickery or breach of confidence by which it is sought to gain some unfair or dishonest advantage ... advantage gained by unfair means as by a false representation of fact made knowingly or without belief in its truth.*”

Consider the following examples in the light of the definition above:

- Payment for work not performed
- Forged endorsements
- Altering details on licences, accreditations and other documentation
- Collusive bidding
- Overcharging
- Writing off recoverable assets or debts
- Unauthorised transactions
- Selling licence, operator accreditation, TTSS & SSTS information
- Altering fixed assets register records
- Altering licence, accreditation and other fee receipts records
- Cheques made out to false persons
- False persons on the payroll
- Theft of official purchase order books
- Unrecorded transactions
- Cash, supplies or equipment stolen
- Misuse of OTSI credit cards
- IOU's used in petty cash
- Substituting old goods for new
- Licence and operator accreditation and other fee transactions not recorded
- False official identification used
- Damaging or destroying documentation
- Using copies of records and receipts
- Production of apparent original invoices
- Using facsimile or scanned signatures
- Stealing of discounts
- Delayed terminations from payroll
- Selling waste and scrap
- Over claiming expenses
- Skimming odd cents and rounding
- Running own business using Ministry assets
- False compensation and insurance claims
- Inappropriate use of cab vouchers

Corruption includes the dishonest or partial exercise of official functions by a public official and conduct of a person when it adversely affects the impartial or honest exercise of official functions by a public official. Corruption can take many forms – taking or offering bribes, public officials dishonestly using influence, fraud, blackmail, election bribery and illegal gambling are just some examples. The following examples all fall within the realm of corrupt behaviour:

- A company wants to do business with Government and pays or induces a public official to choose that company for the job;
- A driver authorised by OTSI is ‘over the limit’ but police let him go because he is a well known sportsman;
- A public official uses public resources for private purposes.

The scope of what comprises fraud and corruption is very broad. It may include elements of deceit or advantage gained by unfair means. It includes dishonest or partial exercise of official functions often influenced by the presence of inducements or bribes. In the environment that the Office of Transport Safety Investigations works in, the opportunity for fraud and corruption is always present.

5.0 Fraud Control Obligations

OTSI recognises its fraud control obligations which will fall into three main categories;

Legislation and mandatory directives	<ul style="list-style-type: none">• Public Finance & Audit Act 1983• Independent Commission Against Corruption Act 1988• Protected Disclosures Act 1994• Premier's Department 1990 fraud control policy directive.
Audit and regulatory requirements	<ul style="list-style-type: none">• In particular the Australian Audit Standard 210
Best practice guidance	<ul style="list-style-type: none">• NSW Audit Office Fraud Control Guide• NSW Treasury Risk Management Guide• Standards Australia AS8000 series (on corporate governance, incl. fraud control)

6.0 Fraud Risk Assessment

A Fraud Risk Assessment is used in OTSI to initially identify areas of possible fraud and corruption. The Assessment is undertaken on an ongoing basis and forms part of discussions at staff meetings. This process identifies where OTSI's Fraud Control Health Check program (which is outlined below) needs to be specifically focussed and applied.

A Fraud Risk Assessment will have regard to:

- The fraud risks that might occur to OTSI or have occurred to similar agencies;
- The potential causes of those risks and how causes can be prevented and detected;
- OTSI's Results and Services that would be impacted by fraud risks;
- The potential risk severity and how it might be treated;
- The effectiveness of OTSI's existing control systems to prevent, detect and mitigate fraud risks;
- The comparative level of Impact and Likelihood of identified fraud risks, given the effectiveness of existing control, and as a result, determining the risk severity;
- The risk treatment actions needed to reduce fraud risks to acceptable levels;
- The level of materiality (ie. the value of the fraud in relation to overall expenditure);
- The presence and effectiveness of internal controls;
- The result of internal and external audits;
- The numbers and types of external customers;
- The degree and amount of technology involved;
- Staff stability, experience and expert knowledge of systems; and
- The degree of geographic distribution (centralisation) of administrative functions and external customers.

The assessment will cover business units and processes undertaken by OTSI, as necessary to inform and complement the Fraud Control Health Check process, with the results of the Assessment presented in the form of a table listing the areas of risk and their ranking in accordance with the following impact and likelihood rating scales and then recorded in the risk severity table.

IMPACT LEVEL

Impact Level	Description
5 Catastrophic	Value greater than \$1 million
4 Major	Value between \$100,000 and \$1,000,000
3 Moderate	Value between \$1,000 and \$100,000
2 Minor	Value between \$ 100 and \$1,000
1 Negligible	Value less than \$ 100

LIKELIHOOD LEVEL

Likelihood Level	Description
5 Almost Certain	Likely to occur frequently; could happen sometime in the next month or so
4 Probable	Likely to occur but not frequently; could happen sometime in the next year or so
3 Possible	Could happen occasionally; has happened in the past and could recur
2 Unlikely	Not likely but still possible; has happened in a similar situation in another transport agencies
1 Rare	Highly unlikely but not impossible; has not happened in transport agencies in Australia

RISK SEVERITY TABLE

Impact ⇨ Likelihood ↓	Negligible	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	Medium	High	Extreme	Extreme
Probable	Medium	Medium	High	High	Extreme
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	High	High
Rare	Low	Low	Medium	Medium	Medium

-  Manage through routine procedures
-  Responsibility assigned and decisions made regarding level of treatment warranted
-  Immediate attention
-  Immediate attention including the allocation of resources to prevent the risk occurring or remedy the situation

7.0 Fraud Control Health Check

OTSI's Fraud Control Health Check program is being implemented on a three year rolling program basis to:

- complement the Fraud Risk Assessment process;
- assess the awareness of staff of fraud control;
- detect specific work areas where the implementation of some elements of OTSI's fraud control strategy may need refreshing or improving.
- assist in identifying the elements of the fraud control strategy that may need attention across the organisation'

The results of the Fraud Control Health Check will be reported to OTSI's Executive particularly where areas of concern are identified.

The Fraud Control Health Check consists of ten statements against which staff assess their degree of affirmation:

1. Our fraud control policies and procedures tell us how to deal effectively with the fraud risks we face.
2. Most staff in my work area are aware of their responsibilities for minimising fraud in our workplace.
3. The functions of my work area are regularly assessed to identify and address the fraud risks we face.
4. Our organisation conducts regular training in fraud control.
5. I am confident that our customers/clients, suppliers and contractors would understand that our organisation will not accept fraudulent dealings/transactions.
6. Staff are encouraged to report alleged fraud or corruption in my organisation.
7. I am confident that my organisation systematically makes efforts to detect fraud and corruption.
8. I am confident that my organisation would report fraud and corruption to external organisations (eg. ICAC, Police) where it was required to do so.
9. I am confident that internal investigations of alleged fraud and corruption would be carried out to high standards in my organisation.
10. Most staff in my work area understand that staff will be disciplined for fraudulent or corrupt behaviour, and for breaches of our code of conduct/ethics.

A comprehensive guide to the process is available on the NSW Audit Office website at:

www.audit.nsw.gov.au/publications/better_practice/better_practice.htm

8.0 Fraud Risk Assessment and Fraud Control Improvement

The Risk Assessment identifies and evaluates risks and suggests where action is needed to treat unacceptable risks. The Risk Assessment occurs on an annual basis, in accordance with fraud risk assessment procedures outlined in section 6 of this Strategy document.

The Fraud Control Health Check indicates areas where staff are not fully aware of OTSI's fraud control strategies.

It provides:

- a considered assessment of the work situation;
- a determination of what action is required to improve the existing situation; and
- an assessment of who would undertake the actions required.

The outcomes of the Workshops are to be the subject of a formal report, including the recommendations for improvement actions; OTSI staff responsible for those actions and a timeframe for implementation of the fraud control improvements.

Fraud Control Improvement Workshops occur only on an as required basis.

The NSW Audit Office website provides guidance in regard to the Fraud Control Improvement Workshops at:

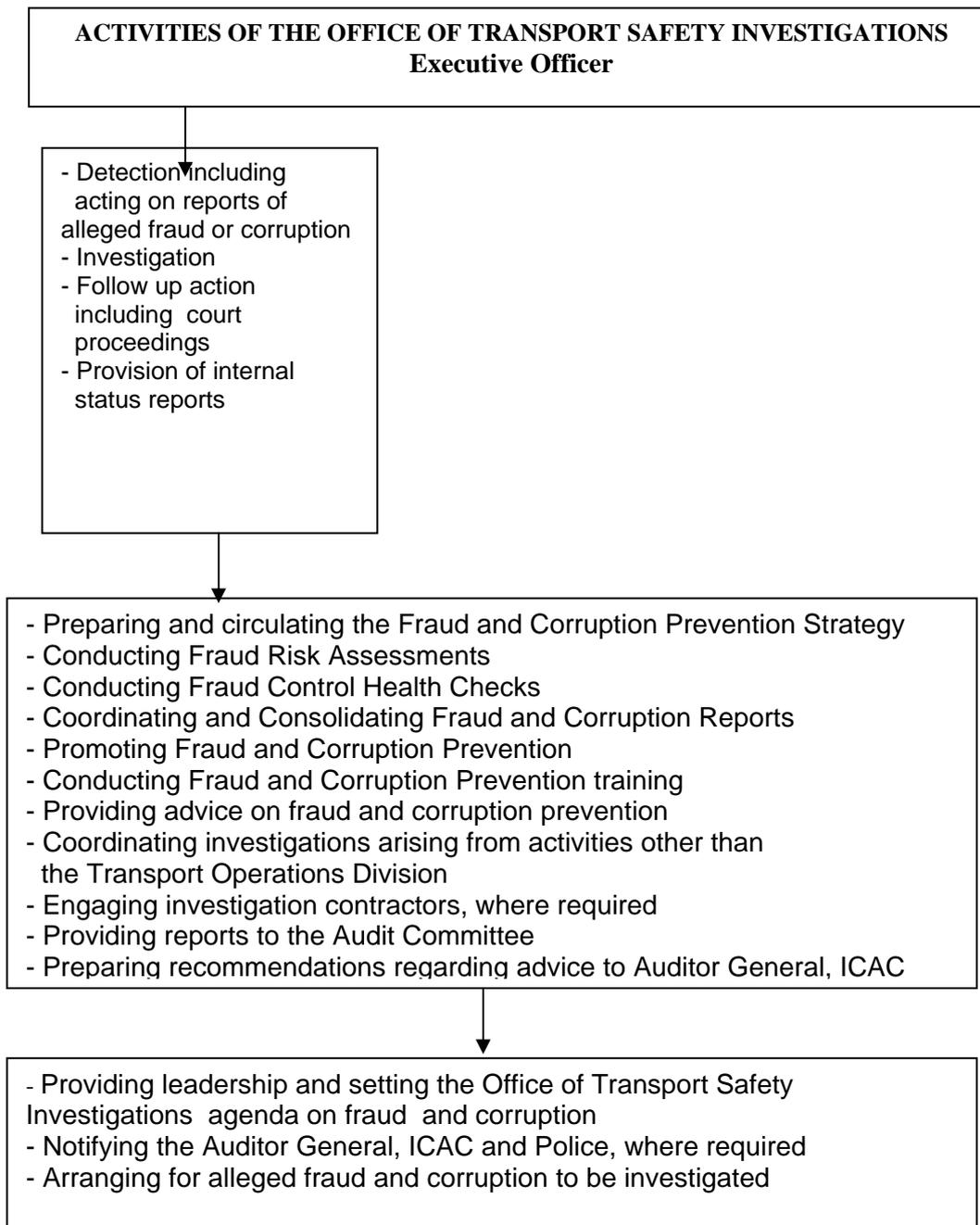
www.audit.nsw.gov.au/publications/better_practice/better_practice.htm

9.0 Responsibility Structures and Reporting

The responsibility for fraud and corruption reporting and the systems in place in support of the responsibilities are outlined in the following sub sections.

9.1 Responsibility Structures

The responsibility for fraud and corruption detection and prevention are outlined below.



9.2 Internal Reporting

The fraud and corruption internal reporting system adopted for the Office of Transport Safety Investigations have been tailored to take into account:

- its size
 - an organisation comprising less than 15 staff;
- the number of office locations:
 - one in Sydney;

The elements of the Office of Transport Safety Investigations internal reporting system comprise of:

- **Sign off statement for Annual Report** – the Executive Officer is required to make declarations with regard to any fraud and corruption matters of which they may be aware within their Divisions as part of the preparation of the annual accounts for the Office of Transport Safety Investigations.

Proforma: A proforma for the reporting of fraud and corruption has been developed and is shown below.



To: Executive Officer, Office of Transport Safety Investigations
From:
Date:

FRAUD INCIDENT REPORT

Division

Date case reported

How fraud was identified (including contact details if appropriate)

Incident Details

Estimated Funds involved

Action taken to date (including advice on any action to recover monies and notification to police)

Current status

Director

Ext.

NOTED

Instructions

1. Signed by relevant Director or equivalent
2. Sent to the Executive Director, Transport Services Group
3. The template may be used for initial notification and updating earlier advice
4. The information provided is to remain Confidential

9.3 Protected Disclosures

The intention of protected disclosures under the *Protected Disclosures Act 1994* is to support and protect people (commonly referred to as 'whistleblowers') who volunteer information that leads to the detection of fraud and corruption. The protected disclosures mechanism is intended to assist in overcoming any perceived reluctance to come forward with information. However, protected disclosures do not apply to the Heads of Departments or Agencies who have a statutory duty to report fraud and corruption.

Staff who make a protected disclosure can expect that:

- their information will be treated confidentially and that their identity will not be disclosed;
- they will be advised of any outcome including the reasons for not proceeding with a full investigation;
- the eligibility criteria and mechanism for protection will be explained to them; and
- any persons named in disclosures will not be permitted to victimise or take detrimental action against them and that any attempt to do so will lead to charges of misconduct being made.

For a disclosure to be protected it must:

- Be made voluntarily;
- Be made by a public official (ie a staff member of the Office of Transport Safety Investigations);
- Be made to a principal officer or to a nominated internal person (ie. the Executive Officer, Business Manager, Deputy Chief Investigator.
- Show or tend to show (not merely allege) fraud or corruption

Disclosures made:

- To avoid disciplinary action;
- Frivolously or vexatiously;
- That question the merits of government.

will not be treated as a protected disclosure.

It is desirable to get the disclosure in written form and signed to reduce the chance of subsequent dispute about the precise nature of the disclosure and whether it should have been treated as protected.

A staff member who reports fraud or corruption will be protected by the Protected Disclosures Act. This means that their report will be treated in confidence and acted upon, their identity will not be disclosed and they are protected at law from detrimental action.

9.4 External Reporting

External reporting is a statutory requirement, arising from *the Independent Commission Against Corruption Act 1990*, the *Crimes Act 1900* or the *Public Finance and Audit Act 1983*. Consequently, after examining the facts and depending on circumstances, it may be decided that external notification may be required to:

- the Independent Commission Against Corruption;
- the New South Wales Police Service;
- the Audit Office of New South Wales.

Notifying the Independent Commission Against Corruption (ICAC)

Imperative The Director General has a duty to report to ICAC any matters that on reasonable grounds may concern corrupt conduct or serious fraud. This duty cannot be delegated.

It is important that reports be made without advising the person(s) to whom the report relates and without publicity. Confidential handing of reports helps avoid prejudice to investigations and hurt or embarrassment to persons whose involvement is ultimately not established or is benign. Matters should be reported promptly and in writing, including a short history and relevant documentation, details of action already taken and intended further action. If no further action is to be taken, the reasons for this and details of any other bodies to which the matter has been or will be referred. Where further action is taken, ICAC should be kept informed of significant developments as they occur.

Notifying the New South Wales Police Service

Imperative Agencies have an obligation to inform Police of a crime. Fraud is a crime.

“Where a department reasonably believes that an officer has committed a criminal offence, the matter should be referred to the police” (Chapter 9.9.2, NSW Government Personnel Handbook)

“Anyone who knows or believes that the (an) offence has been committed ... and without reasonable excuse fails to bring that information to the attention of a member of the Police Force or other appropriate authority ... is liable for imprisonment for two years” (Section 316 Crimes Act 1900)

In the context of corruption and fraud reporting, the Director General (or nominated delegate), where circumstance warrant it, will report the matter to the Police.

Notifying the Audit Office of New South Wales

Imperative All public sector agencies subject to the requirements of the *Public Finance and Audit Act 1983* have an obligation to report discrepancies of serious proportions to the Auditor General as they may affect the annual audit and certification of the agency's financial statements.

Early notification will allow the auditor to re-appraise the audit. Late or no notification could result in an unfavourable audit result or delay signing of the financial statements.

After checking the facts and reporting internally, external reports may be required to be prepared for the Police, ICAC and the Auditor General.

10.0 Fraud and Corruption Awareness

Creating awareness of the stance the Office of Transport Safety Investigations takes with regard to preventing fraud and corruption involves creating awareness in:

- Employees - those who work within the Office of Transport Safety Investigations ;
- Customers - those who directly use or benefit from the services provided by the Office of Transport Safety Investigations ;
- Service Providers – those providing goods and/or services to the Office of Transport Safety Investigations ; and
- The broader community – those who may read, see or hear about the Office of Transport Safety Investigations.

10.1 Employee Awareness

The methods the Office of Transport Safety Investigations will use to ensure that its employees are aware of what our fraud and corruption prevention strategy is will include:

- Conducting Fraud Control Health Checks
- Circulating relevant information to staff,
- Ensuring Fraud and Corruption Prevention is included in the Staff Resources Folder;
- Including Fraud and Corruption Prevention in staff Induction Courses;

Employees, service providers and customers need to be aware that fraud and corruption will not be tolerated. Staff particularly need to be aware of the policies, procedures and practices adopted by the Office of Transport Safety Investigations for the purpose of fraud and corruption prevention.

11.0 Standards

Integral to preventing fraud and corruption are standards relating to *conduct* (what is expected of staff), *discipline* (what happens if conduct is compromised) and *investigation* (the steps undertaken to investigate any allegation of fraud or corruption). These are outlined in the following sections.

11.1 Conduct Standards

Standards for conduct exist for Office of Transport Safety Investigations staff and are found in the G drive. The standards for conduct that are expected of Office of Transport Safety Investigations staff fall under the following headings:

- Responsibility to the government of the day
- Respect for people
- Responsive service
- Ethical decision making
- Acceptance of gifts or benefits
- Fairness and Equity
- Protecting Confidential Information
- Secondary employment
- Criminal charges
- Responsibilities of managers and supervisors
- Reporting corrupt conduct, maladministration and serious and substantial waste of resources
- Travel Pass
- Integrity and the public interest
- Economy and efficiency
- Conflicts of Interest
- Discrimination and harassment
- Public comment on the work of OTSI
- Use of official facilities and equipment
- Political and Community participation
- Compliance and disciplinary action
- Post separation employment
- Responsibility to report

11.2 Discipline Standards

Where fraud and / or corruption has been found to occur then disciplinary action will need to be considered. The Office of Transport Safety Investigations is part of the New South Wales Public Service and as a consequence the standards for discipline are those applicable in the NSW Government Personnel Handbook. Chapter 9 of the NSW Government Personnel Handbook covers matters such as:

- Procedures for dealing with allegations of misconduct requiring disciplinary action
- Conducting disciplinary interviews
- Punishment for breaches of discipline and serious offences

In terms of disciplinary policy and practice the following extract from the Personnel Handbook is particularly pertinent:

Disciplinary actionis relevant in the following circumstances:

- *when the Department Head is of the opinion that the officer has engaged in misconduct, and it is appropriate*
- *in dealing with unsatisfactory performance, where the performance is still unsatisfactory after remedial action has been taken and the officer has been given a reasonable opportunity to improve his or her performance*
- *cases where an officer has been convicted of a serious offence, where it is appropriate.*

The standards of conduct are expected to be upheld and practised by all Office of Transport Safety Investigations staff. Where fraud or corruption is found to have occurred, then discipline will be in accordance with that applicable to the New South Wales Public Service.

11.3 Investigation Standards

Investigation may be required where fraud or corruption is suspected. Accordingly, investigation in this context and as applicable to the Office of Transport Safety Investigations does not include routine regulatory compliance audits or inspections or special transport safety investigations or inquiries.

The starting point for an investigation is the concept that fraud is a criminal offence and must be treated as such from the outset. Suspected fraud must not be left unexplored nor should investigation be unreasonably deferred. Time lost may later prove to be critical. For example considerable damage may be done to the Office of Transport Safety Investigations by the perpetrator during any elapsed time.

The principal mechanism by which the Office of Transport Safety Investigations articulates its standards for investigation is by means of Investigation Plans. It then follows that once a suspected fraud has been examined and a basis for further action has been established, then a Fraud Investigation Plan should be prepared.

Investigation Plan

Fraud Investigation Plans are to address the following matters:

- IP 1 Scope of the investigation
- IP 2 Whether internal or external resources are to be used
- IP 3 Type of resources and skills of personnel including technological resources
- IP 4 Investigation techniques to be used
- IP 5 Maintenance of confidentiality and consideration of FOI issues
- IP 6 Timeframe for the investigation
- IP 7 Arrangements for liaison with management and other professions such a legal
- IP 8 Reporting arrangements for interim and final reports including external notification
- IP 9 Evidence gathering, recording, preservation and management
- IP 10 Review milestones to allow the investigation to be assessed

Reporting

Reporting is an integral part of investigation. Regular reports enable managers to determine whether an investigation, upon review, is worth continuing or what the next steps should be.

Irrespective of what stage the investigation reaches, a final report should be prepared that summarises items IP 1 – 10 and contains the conclusions reached and recommendations including means of disclosure, current employment status of those involved, restitution, disciplinary matters, internal control, the results of any Police action or prosecution.

Sign Off

Prior to commencing an investigation the Investigation Plan should be approved by the CEO. This would include sign off to any budget that is required to conduct the investigation.

All investigations must have an investigation plan in accordance with requirements IP 1 to 10 above, be signed off by a Director and have a final report.