

MAAS Fraud and Corruption Prevention Policy

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POLICY SUMMARY	
POLICY DETAILS	<p>Title: MAAS Fraud and Corruption Prevention Policy Policy date: March 2018 Review date: March 2020</p>
KEY MESSAGES	<p>Fraud is dishonest activity by MAAS staff causing actual or potential financial loss to any person or organisation, including the theft of moneys or other property including the MAAS collection. Fraud also encompasses the deliberate falsification, concealment, destruction or improper use of any documentation used for a normal business purpose or the improper use of other information or position for personal financial benefit.</p> <p>Corruption is dishonest activity in which MAAS staff act contrary to the interests of the organisation and abuse their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.</p> <p>MAAS adopts the Audit Office of New South Wales' approach to fraud and corruption control (prevention, detection and response), maintaining a culture of honesty and integrity through implementing policies and procedures to support fraud and corruption control.</p> <p>All staff are responsible for eliminating fraud and corruption at MAAS, by acting ethically, complying with controls, policies and procedures and reporting suspected incidences of corrupt or fraudulent behaviour.</p> <p>Staff are required to uphold the law in exercising their day to day work duties and are encouraged to report suspected fraud and corruption.</p> <p>MAAS will not tolerate reprisals against staff and will ensure that appropriate action is taken to protect staff who report suspected fraud and/or corruption.</p> <p>How do I report fraud/corruption? Report to your Team Head, a Director, Head of Governance Planning and Reporting. Reported fraud or corruption will be handled seriously and investigated competently.</p>
SCOPE	The policy applies to all MAAS staff, volunteers, contractors and the MAAS Board of Trustees.
USE	<p>Staff should use this policy if they encounter suspected fraud or corruption in the course of their work.</p> <p>Staff should use this policy during broader policy and procedure review to ensure compliance.</p>
COMPLIANCE	The policy aligns with the <i>Audit Office of New South Wales' Better Practice Guide, Managing your fraud control obligations 2015</i> and the <i>Australian Standard AS 8011-2008 Fraud and Corruption Control</i> and should be read in conjunction with the <i>MAAS Code of Conduct</i> and the <i>MAAS Public Interest Disclosures Policy</i> .
POLICY OWNER	<p>Governance, Planning and Reporting with primary contact being the Governance Manager. The policy is part of the MAAS Governance Framework. The policy will be supported by a fraud risk assessment and fraud health check (both in development as at 1/3/2018).</p> <p>This is a public policy for publication on the MAAS website.</p>

1 Purpose

This policy provides a framework for the prevention, detection, reporting and management of fraud and corruption at the Museum of Applied Arts and Sciences (MAAS) and is designed to ensure that MAAS maintains a healthy ethical culture. It details MAAS' approach to the prevention, detection, reporting and investigation of fraud and corruption.

2 Policy statement

For the purposes of this policy, fraud and corruption are defined as:

Fraud - dishonest activity by MAAS staff causing actual or potential financial loss to any person or organisation, including the theft of moneys or other property including the MAAS collection. Fraud also encompasses the deliberate falsification, concealment, destruction or improper use of any documentation used for a normal business purpose or the improper use of other information or position for personal financial benefit.

Corruption - dishonest activity in which MAAS staff act contrary to the interests of the organisation and abuse their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.

As a NSW government public sector agency, MAAS is committed to the *Ethical framework for the government sector* and recognises that the management of fraud and corruption is an integral part of good governance and management practice. MAAS will maintain a culture of honesty and integrity within the organisation and will embed processes that ensure the effective prevention, detection and management of fraud and corruption.

This policy is aligned with the *Audit Office of New South Wales' Better Practice Guide, Managing your fraud control obligations 2015* and the *Australian Standard AS 8011-2008 Fraud and Corruption Control* and should be read in conjunction with the *MAAS Code of Conduct* and the *MAAS Public Interest Disclosures Policy* which sets out the reporting process for wrongdoing at MAAS. This policy addresses the requirements of the NSW Treasury Circular *TC18-02 NSW Fraud and Corruption Control Policy*.

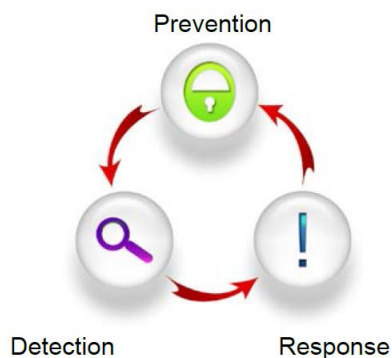
3 Scope

This policy applies to all employees, whether full-time, part-time, temporary or casual as well as volunteers, consultants, individual contractors working for MAAS, employees of contractors providing services to MAAS and any other people who perform public official functions, including the MAAS Board of Trustees (the Trust) and the MAAS Finance Audit and Risk Management Committee (the FARM Committee) whose conduct and activities could be investigated by an investigating authority. For ease of reference this body of personnel is referred to throughout this document as 'staff'.

Examples of fraud and corruption are provided in Appendix 1.

4 Fraud control framework

MAAS adopts the Audit Office of New South Wales' approach to fraud control which is based on ten attributes of fraud control within the themes of prevention, detection and response.



	Attribute	Theme
Attribute one	Leadership	Prevention
Attribute two	Ethical framework	Prevention, Detection, Response
Attribute three	Responsibility Structures	Prevention, Detection, Response
Attribute four	Policy	Prevention
Attribute five	Prevention systems	Prevention
Attribute six	Fraud awareness	Prevention, Response
Attribute seven	Third party management systems	Prevention, Response
Attribute eight	Notification systems	Detection, Response
Attribute nine	Detection systems	Detection
Attribute ten	Investigation systems	Response

5 Attribute one: Leadership

A successful fraud control framework is led by a committed and accountable executive. The MAAS Executive and Senior Leadership team will demonstrate a high level of commitment to controlling the risk of fraud and corruption within and by MAAS.

6 Attribute two: Ethical framework

MAAS adheres to the *Code of Ethics and Conduct for NSW government sector employees* and the *MAAS Code of Conduct* which outline acceptable standards of ethical behaviour. Additional policies which apply to staff include:

MAAS Australian Indigenous Cultural and Intellectual Property Protocol
MAAS Code of Conduct
MAAS Collection Development Policy
MAAS Conflict of Interest Policy
MAAS Ethical Conduct of Purchasing Officers Policy & Procedures
MAAS Gifts and Benefits Policy
MAAS Governance Framework (draft as at 06/12/2017)

MAAS Information Security Policy (draft as at 30/11/2017)

MAAS Public Interest Disclosure Policy

MAAS Records and Information Management Policy

MAAS Risk Management Framework and Policy

MAAS Security Policy

MAAS Strategic Collections Policy framework incorporating:

MAAS Acquisition and Accession Policy

MAAS Aboriginal and Torres Strait Islander Repatriation Policy

MAAS Australian Indigenous Cultural and Intellectual Property Protocol

MAAS Collection Information Management and Access Policy

MAAS Collection Management of High Significance Objects Policy

MAAS Collection Management Policy

MAAS Deaccession Policy

MAAS Disposal Policy

MAAS Incoming Loans Policy

MAAS Outgoing Loans Policy

MAAS Restitution Policy

MAAS Stocktaking Policy

MAAS Storage and Access Policy

7 Attribute three: Responsibility structures

The Director has ultimate responsibility for fraud and corruption control at MAAS and is supported by the Executive, Trust, the Finance Audit and Risk Management Committee and the Governance, Reporting and Planning team.

7.1 Director

7.1.1 The Director is responsible for ensuring that there is a strong policy and adequate resources for improving awareness, detection and prevention of fraud and corruption. The Director approves all policies and procedures relating to the control and investigation of fraud and corruption including the *MAAS Fraud and Corruption Prevention Policy* and the *MAAS Code of Conduct*. The Director ratifies any disciplinary action.

7.1.2 The Director is responsible for the effective and economical use of MAAS resources and for determining appropriate controls against corrupt conduct. Explicit in this is the need to:

- Safeguard all assets, including the MAAS collection.
- Assure the efficient use of resources.
- Satisfy all legislative requirements and other relevant directives.
- Facilitate effective and transparent accountability.

7.2 Head of Governance, Planning and Reporting

The Head of Governance, Planning and Reporting coordinates MAAS' overall approach to fraud control, oversees implementation of the MAAS Fraud and Corruption Prevention Policy including risk assessment, education and awareness and monitoring and liaises with central agencies such as ICAC, NSW Ombudsman and the NSW Audit Office on fraud issues. The Head of Governance, Planning and Reporting is also MAAS' nominated Public Interest Disclosures Coordinator.

7.3 The Executive

The Executive support the Director/s by implementing *the MAAS Fraud and Corruption Prevention Policy* and ensuring that their business teams have adequate systems of internal control to prevent, detect and report possible fraud and corruption.

7.4 The Board of Trustees

The Trust oversees governance at MAAS and reviews and endorses the *MAAS Fraud and Corruption Prevention Policy*.

7.5 The Finance Audit and Risk Management (FARM) Committee

The FARM Committee reviews the *MAAS Fraud and Corruption Prevention Policy*, oversees the effectiveness of MAAS policies and procedures and monitors the report mechanisms for fraud and corruption, elevating relevant issues to the Trust.

7.6 Governance Manager

The Governance Manager supports the Head of Governance, Planning and Reporting to implement the MAAS Fraud and Corruption Policy and establish and maintain the MAAS fraud database.

7.7 Governance, Planning and Reporting team

The Governance, Planning and Reporting team produce and review fraud and corruption policies, procedures and education proposals, liaise with internal and external investigators ensuring the quality of processes and reports and provide advice to staff affected by internal investigations.

7.8 Leadership team

MAAS Heads and Managers must ensure that effective fraud and corruption prevention risk management strategies and staff awareness programs are established in their teams and units. In particular, the Leadership team is responsible for:

- Leadership, guidance and support of staff in managing fraud and corruption
- Modelling ethical behaviour.
- Ensuring that staff are aware of the principles contained in the *MAAS Code of Conduct* and the *Code of Ethics and Conduct for NSW government sector employees*
- Identifying high fraud risk areas and specific sources of fraud or corruption risk.
- Ensuring that staff are not placed in potentially difficult or compromising situations.
- Being available and supportive to staff who require guidance on ethical dilemmas.
- Fostering a work environment free of harassment, discrimination, victimisation, corruption, maladministration and waste.
- Participating in fraud and corruption risk assessment and reviews and implementing remedial action following risk assessment.
- Developing/modifying practice to reduce fraud and corruption risk and monitoring control measures.
- Receiving reports of suspected fraud or corruption from staff and reporting suspected fraud and corruption.
- Ensuring the protection of staff who report suspected fraudulent or corrupt activities.
- Setting and enforcing disciplinary standards.
- Ensuring that staff are treated fairly, equitably and in accordance with legislation and policy.

7.9 All MAAS staff

All staff have a responsibility to contribute towards eliminating fraud and corruption, by acting ethically, complying with controls, policies and procedures and reporting suspected incidences of corrupt or fraudulent behaviour. All staff have a duty to:

- Act ethically, lawfully and in accordance with the *Code of Ethics and Conduct for NSW government sector employees* and the *MAAS Code of Conduct*.
- Embrace and actively contribute to an ethical workplace culture.
- Recognise the value and importance of personally contributing to fraud and corruption control.
- Develop an understanding of good work practices, systems and controls.
- Keep abreast of best practices for preventing fraud and corruption.
- Become aware of the different types of fraud and corruption that can occur in the workplace and how to detect it.
- Report potentially unethical or corrupt practices via the established mechanisms and procedures.

7.10 Internal audit strategy

7.10.1 MAAS allocates significant resources to its internal audit program to provide for auditing of functions and activities considered to be of high risk. External service providers are engaged to conduct internal audits. Auditable items are identified as a result of organisation wide assessment.

7.10.2 MAAS also has capacity to conduct special audits of specific issues that may arise and require urgent examination and assessment.

7.10.3 MAAS' internal audit program includes items considered to be of high fraud and corruption risk including regulatory activities, financial transactions, procurement, asset security, collection management security.

8 Attribute four: Fraud control policy

This document constitutes the fraud control policy for MAAS.

9 Attribute five: Prevention systems

The prevention systems utilised by MAAS comprise a number of components including:

9.1 Fraud and corruption risk assessment

Fraud and corruption is a risk to business and can have a similar impact on MAAS as other types of enterprise risk in terms of financial loss, reputation, diversion of management resource, organisational morale, business disruption, loss of employment, reduced performance and diminished safety.

A fraud risk assessment is a proactive effort to identify areas where fraud exists, to evaluate how effective controls are and to mitigate those risks and determine actions to eliminate any identified gaps.

MAAS undertakes regular assessment of its functions and responsibilities to develop risk registers which identify potential risks and risk management plans in accordance with the *MAAS Risk Management Framework and Policy*. The strategic risk register for MAAS is reviewed annually by the Head of Governance, Planning and Reporting in consultation with the Executive, Trust and FARM Committee.

9.2 Fraud database

MAAS will establish a fraud database to record all incidents of fraud affecting MAAS. MAAS is committed to analysing reports of fraud to help identify weaknesses in internal controls. MAAS is also committed to publishing de-identified reports on our website to demonstrate the action taken in response to fraud.

9.3 Pre-employment screening

MAAS is committed to employing staff and contractors who support our ethical values. MAAS conducts pre-employment screening including reference checks and NSW police checks for high risk roles.

9.4 MAAS Policies and procedures

MAAS is committed to developing policies, including the *MAAS Code of Conduct*, the *MAAS Ethical Conduct of Purchasing Officers Policy & Procedures* to support the *MAAS Fraud and Corruption Prevention Policy* (refer 6 Attribute two: Ethical Framework) and undertakes to review all policies biennially.

10 Attribute six: Fraud and corruption awareness

MAAS recognises the value and importance of the cooperation and contribution of staff towards preventing fraud and corruption as a key mechanism in its fraud control strategy. MAAS is committed to creating awareness among staff regarding this strategy, including identifying activities that are considered fraudulent and how to respond if fraud is suspected.

10.1 Staff training

MAAS has online training modules covering:

- MAAS Code of Conduct
- MAAS Ethical Conduct of Purchasing Officers Policy & Procedures
- MAAS Public Interest Disclosure
- PSC Code of Ethics and Conduct for NSW Government Employees

10.2 Ethical behaviour policies

MAAS has ethical behaviour policies in place which act as internal controls for fraud and corruption, applicable to all staff including:

MAAS Australian Indigenous Cultural and Intellectual Property Protocol
MAAS Code of Conduct
MAAS Conflict of Interest Policy
MAAS Credit Card Policy (draft as at 30/11/2017)
MAAS Ethical Conduct of Purchasing Officers Policy & Procedures
MAAS Gifts and Benefits Policy
MAAS Information Security Policy (draft as at 30/11/2017)
MAAS Lost Property Policy
MAAS Mobile Device Policy
MAAS Public Interest Disclosure Policy
MAAS Records and Information Management Policy
MAAS Risk Management Framework and Policy
MAAS Security Policy
MAAS Work Health and Safety Policy (draft as at 30/11/2017)

10.3 Staff awareness

The Governance, Planning and Reporting team will present the MAAS Fraud and Corruption Prevention Policy in an all staff forum and will lead a fraud risk assessment and fraud control health check every two years. Broad staff involvement will be encouraged to provide insights into fraud prevention and management. The results of the risk assessment will be published on the intranet and promoted to all staff.

10.4 Induction and post-induction

New staff induction includes reference to the *MAAS Code of Conduct*, including fraud control, staff responsibilities and reference to relevant MAAS policies. All new staff are required to read and sign the *MAAS Code of Conduct*.

To ensure that all staff are kept up to date and reminded of their responsibilities concerning fraud and corruption, MAAS:

- publishes the risk assessment and fraud health check on the intranet.
- requires staff to sign the *MAAS Code of Conduct* annually
- has a dedicated space on the intranet which contains information about the approach to fraud control including links to this policy.

10.5 External awareness

MAAS is committed to ensuring that our external stakeholders, suppliers and customers are aware of our commitment to ethical behaviour. The *MAAS Code of Conduct* is published on the MAAS website in addition to the *MAAS Fraud and Corruption Prevention Policy* and the *MAAS Gifts and Benefits Policy*.

11 Attribute seven: Third party management systems

MAAS ensures that appropriate controls are in place to manage our dealings with third parties. MAAS contractors are provided with a copy of the MAAS Code of Conduct so that they understand the standards of behaviour expected by MAAS.

Procurement at MAAS is managed in accordance with the *MAAS Ethical Conduct of Purchasing Officers Policy & Procedures*. MAAS will check and monitor the credentials of suppliers and customers.

Staff conflicts of interest are managed through the *MAAS Code of Conduct* and *MAAS Conflicts of Interest* policy.

12 Attribute eight: Notification systems

MAAS requires staff to report known or suspected fraud or unethical behaviour. Staff are required to uphold the law in exercising their day to day work duties and are encouraged to report suspected corrupt conduct, fraud, maladministration, or substantial waste of public resources.

If MAAS staff suspect corrupt conduct, fraud or maladministration this should be reported to the team head, Director or the MAAS Public Interest Disclosures Coordinator (Head of Governance Planning & Reporting). Disclosures can be made according to the procedures described in the *MAAS Public Interest Disclosure Policy*. The *Public Interest Disclosure Act 1994* provides protection against reprisals for employees who report wrong doing. Staff are also able to report the matter by contacting:

- ICAC (for cases of corruption)
- The Auditor General (where the disclosure relates to a substantial waste of public money)
- The Ombudsman (for matters relating to maladministration)

Members of the public, clients and stakeholders can report suspicions of fraud or corruption by writing to the Head of Governance, Planning and Reporting, 500 Harris Street, Ultimo, 2007.

Anonymous reports from members of the public will be treated in accordance with the merits of the issues raised and the adequacy of information provided.

13 Attribute nine: Detection systems

13.1 Internal controls

Internal controls are utilised at MAAS to detect fraud and include:

- segregation of duties
- approvals and authorisations
- verification
- reconciliations
- management reviews
- data mining tools
- risk assessments
- physical security
- independence review such as internal and external audits
- analysis of financial accounting reports
- external audit

In each instance where fraud and/or corruption are detected, The Head of Governance, Planning and Reporting and the Leadership team will reassess the adequacy of the internal control environment and consider whether improvements are required.

13.2 Protection against reprisals

MAAS will not tolerate reprisals against staff and will ensure that appropriate action is taken to protect staff who report suspected fraud as detailed in the *MAAS Public Interest Disclosures Policy*. If a staff member believes that detrimental action has been or is being taken against them or someone else who has reported suspected fraud they should tell their manager, head, Head of Human Resources, Head of Governance Reporting or Planning or a member of the Executive immediately.

MAAS will ensure that staff who have reported suspected fraud are supported and encouraged to access the professional support services they may need as a result of the reporting process such as stress management, counselling services or legal advice.

14 Attribute 10: Investigation systems

If fraud or corruption is reported it must be handled seriously and investigated competently. MAAS will explore all reports of fraud or corruption.

14.1 Preliminary assessment

When an allegation of fraud is made against a staff member, the Head of Governance, Planning and Reporting, the relevant Director or Head of Human Resources will discuss the matter with the person making the allegation. This person may be asked to make a written statement regarding the allegations.

The staff member alleged to have committed the fraud may be interviewed during this preliminary stage. Staff members may be accompanied during the interview by their manager or other nominated member of staff.

The Head of Governance, Planning and Reporting:

- will acknowledge the report of fraud within 10 working days of receipt, providing the name and contact details of the people who can provide further updates or information
- will organise a preliminary assessment of the allegations and provide details to the complainant of any decisions and how the allegations will be progressed
- may, if the allegation is serious and the evidence is compelling, recommend to the Director that the matter be immediately referred to an external body. A full investigation may still be undertaken even though another agency, such as the NSW Police or ICAC, is also investigating.

14.2 Full investigation

Following the preliminary assessment, the Head of Governance, Planning and Reporting may recommend to the Director that a full investigation be conducted by an external investigator. Any internal investigations will be conducted in accordance with the *ICAC's Fact Finder – a guide to conducting internal investigations (March 2012)* where considered appropriate.

The complainant will be advised of the decision and any actions that will be taken. When further action is to be taken, the alleged perpetrator may also be notified.

During investigation, the relevant Director and Human resources will be involved to ensure that MAAS' disciplinary processes are properly followed and to ensure that any personnel issues affecting the staff involved are properly addressed.

Proper and full records will be kept during the investigation and any evidence gathered will be secured and preserved.

14.3 Conduct standards

The *MAAS Code of Conduct* and the *Code of Ethics and Conduct for NSW government sector employees* set out the standards of personal conduct expected of MAAS staff. The *MAAS Code of Conduct* requires staff to uphold the MAAS core values – Integrity, Courage and Passion – and helps MAAS staff comply with their professional obligations and sustain high standards of ethical conduct. This in turn maintains our credibility and the public's trust in what we do, ensuring the reputation of MAAS is preserved.

14.4 Disciplinary standards

Where an allegation is proven because of an admission by the staff member or as a result of an investigation, the Head of Governance, Planning and Reporting will make a recommendation to the Director regarding disciplinary action or referral to an external body.

14.5 Maintaining confidentiality

Confidentiality shall be maintained in accordance with the *MAAS Public Interest Disclosures Policy*.

If you report wrongdoing, it is important that you only discuss your report with those responsible for dealing with it. This will include the Public Interest Disclosures Coordinator and the Director. The fewer people who know about your report, before and after you make it, the more likely it will be that we can protect you from any reprisal.

Any employees involved in the investigation or handling of a report, including witnesses, are also required to maintain confidentiality and not disclose information about the process or allegations to any person except for those people responsible for handling the report.

14.6 Sanctions for making false or misleading statements

It is important all staff are aware that it is a criminal offence under the PID Act to wilfully make a false or misleading statement when reporting wrongdoing. MAAS will not support employees who wilfully make false or misleading reports. Such conduct may also be a breach of the *MAAS Code of Conduct* resulting in disciplinary action.

14.7 Documenting reported fraud

The Head of Governance, Planning and Reporting will maintain a database of all reports of suspected fraud which will help MAAS to determine where to focus efforts and where changes to controls, policies or procedures are required. The database will be made publicly available upon request.

Allegations of fraud or corruption, together with actions taken are reported to the Executive immediately and quarterly to the FARM Committee, and Trust.

14.8 Recovery of losses

Recovery action will be undertaken where there is clear evidence of fraud or corruption and where the likely benefits of such recovery will exceed the funds and resources invested in the recovery action.

15 Roles and responsibilities

Refer to clause 7 Attribute three: Responsibility structures

16 Definitions

Corruption - Dishonest activity in which MAAS staff act contrary to the interests of MAAS and abuse their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity. (Based on the definition in the *Australian Standard for Fraud and Corruption Control (AS 8011-2008)*)

FARM Committee - Finance Audit and Risk Management Committee

Fraud - Dishonest activity by MAAS staff causing actual or potential financial loss to any person or organisation, including the theft of moneys or other property. This includes the deliberate falsification, concealment, destruction or improper use of documentation used for a normal business purpose or the improper use of other information or position for personal financial benefit. (Based on the definition in the *Australian Standard for Fraud and Corruption Control (AS 8011-2008)*).

Leadership team – MAAS team heads and unit managers

MAAS - Museum of Applied Arts and Sciences.

Senior Leadership team - MAAS team heads.

Staff - All employees, whether full-time, part-time, temporary or casual as well as volunteers, consultants, individual contractors working for MAAS, employees of contractors providing services to MAAS and any other people who perform public official functions whose conduct and activities could be investigated by an investigating authority, including the MAAS Board of Trustees (the Trust).

Trust - MAAS Board of Trustees

17 Related MAAS policies, plans and/or procedures

MAAS Australian Indigenous Cultural and Intellectual Property Protocol

MAAS Code of Conduct

MAAS Collection Development Policy

MAAS Conflict of Interest Policy

MAAS Credit Card Policy (draft as at 30/11/2017)

MAAS Ethical Conduct of Purchasing Officers Policy & Procedures

MAAS Gifts and Benefits Policy

MAAS Governance Framework (draft as at 13/12/2017)
 MAAS Information Security Policy (draft as at 30/11/2017)
 MAAS Lost Property Policy
 MAAS Mobile Device Policy
 MAAS Public Interest Disclosure Policy
 MAAS Records and Information Management Policy
 MAAS Risk Management Framework and Policy
 MAAS Security Policy
 MAAS Strategic Collections Policy framework incorporating:
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 MAAS Incoming Loans Policy
 MAAS Outgoing Loans Policy
 MAAS Restitution Policy
 MAAS Stocktaking Policy
 MAAS Storage and Access Policy
 MAAS Work Health and Safety Policy (draft as at 30/11/2017)

18 Relevant legislation and external context

Audit Office of New South Wales' Better Practice Guide, Managing your fraud control obligations 2015
 Australian Standard AS 8011-2008 Fraud and Corruption Control
 Government Information (Public Access) Act (GIPA) 2009
 Government Sector Employment Act 2013
 ICOM Code of Ethics for Museums
 Independent Commission Against Corruption (ICAC) Act 1988
 Museum of Applied Arts & Sciences Act 1945 and Regulation 2012
 Ombudsman Act 1974
 Privacy and Personal Information Protection Act 1998
 Public Interest Disclosures Act 1994
 Public Service Commission's *Behaving Ethically: A guide for NSW government sector employees*
 Public Service Commission's *Code of ethics and conduct for NSW Government sector employees*
 Public Service Commission's *Positive and Productive Workplaces Guideline*

19 Responsible officer

Head of Governance, Planning and Reporting

20 Responsible Department and Unit

Corporate Services, Governance, Planning and Reporting team.

21 Amendment history

Version	Date issued	Notes	By
Draft	31/1/2018	Draft circulated to SLT for comment	Head, Governance, Planning and Reporting
Draft	10/05/2018	Final version incorporating SLT comments	Governance Manager

Appendix 1 Examples of fraud and corruption

The following list is not exhaustive but includes some of the more common examples of fraud and corruption in the public sector:

Theft of assets such as:

- Equipment
- Consumables or supplies
- Cash
- Information
- The MAAS collection

Unauthorised or illegal use of assets, information or services for private purposes, including:

- Computers, including email and internet
- Motor vehicles
- Clerical and other support
- Confidential information
- Equipment, including photocopiers and telephones
- The MAAS name or logo, E.g. through the use of letterhead or staff authority/ access card
- The MAAS collection

Abuse of position and power for personal gain, such as:

- Seeking and obtaining bribes or other gifts in exchange for favourable treatment
- Nepotism in staff appointments

Manipulation and misuse of account payments such as:

- Fictitious employees on the payroll
- Ordering equipment for private and personal use
- Favouring suppliers whose costs are not as competitive as other suppliers

Falsification of records, including:

- Timesheets
- Travel claims
- Purchase orders
- Petty cash vouchers

Manipulation of computer programs for improper purposes such as:

- Unauthorised approval to pay
- Diversion of proceeds
- Writing off debts
- Falsification of museum collection records