



Australian Government

Australian Institute of Criminology

## Commonwealth Fraud Control Guidelines Annual Reporting Questionnaire 2011

*Please read this first*

In accordance with the Commonwealth Fraud Control Guidelines 2011 (the Guidelines) issued under Regulation 16A of the *Financial Management and Accountability Regulations Act 1997*, all Commonwealth agencies must collect information on fraud and provide it to the Australian Institute of Criminology (AIC) by 30 September each year.

### The definition of fraud against the Commonwealth

The definition of fraud against the Commonwealth as stated in the Guidelines, is **'dishonestly obtaining a benefit, or causing a loss, by deception or other means'**.

The mental or fault element for the offence of fraud requires more than carelessness, accident or error. Examples of the fault elements necessary to establish fraudulent behaviour are contained in Part 7.3 of the Commonwealth Criminal Code. Dishonesty is determined 'according to the standards of ordinary people; and known by the defendant to be dishonest according to the standards of ordinary people' (s. 130.3 Criminal Code).

The definition may include (but is not limited to):

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

A benefit is not restricted to monetary or material benefits, and may be tangible or intangible, including the unauthorised provision of access to or disclosure of information. A benefit may also be obtained by a third party rather than, or in addition to, the perpetrator of the fraud.

Fraud against the Commonwealth takes many forms, and may target:

- revenue (e.g. income tax, GST fraud, customs duties);
- benefits (e.g. social security, health, child care, education/training, visa or grant of citizenship);
- property (e.g. cash, computers, other portable and attractive items, stationery);
- information and intelligence (e.g. personal information or classified material);
- Commonwealth program funding and grants (e.g. education, childcare, employment);
- entitlements (e.g. expenses, leave, travel allowances, attendance records);
- facilities (e.g. unauthorised use of vehicles, information technology and telecommunication systems); and
- money or property held in trust or confiscated.

## Confidentiality

**This questionnaire is divided into two parts and all agencies must answer both parts to the extent that they are applicable.**

Part One deals with agencies' experience of fraud incidents, while Part Two deals with fraud control arrangements within agencies.

The responses to **Part One** are provided on a confidential basis. As such, responses will be reported in aggregate form which will not enable individual agencies' responses to be identified. Identifying agency details are collected only to facilitate data quality control between the agency and the AIC and individual names will not be used in any reports of the results of Part One. Under the Guidelines, the report will be provided to Ministers, Presiding Officers and to Chief Executives and the AIC may also publish selected findings of the report with the agreement of the Minister for Home Affairs. Names of persons suspected of perpetrating fraud against the Commonwealth will not be collected and should not be provided in your response. All data will be kept securely in accordance with Commonwealth security and privacy laws. The results of this part of the questionnaire may be disclosed pursuant to Freedom of Information requests at the discretion of the Minister.

The responses to **Part Two** of the questionnaire will be provided to the Attorney-General's Department for use in its annual compliance report to Government, through the Minister for Home Affairs, on whole-of-government compliance with the Guidelines. Individual agencies' responses to Part Two will, accordingly, be identifiable and may be used for compliance purposes. The results of Part Two are confidential within the Australian Government and, within the limits of law, will not be disclosed publicly without the approval of the Minister for Home Affairs. The results of this part of the questionnaire may also be disclosed pursuant to Freedom of Information requests at the discretion of the Minister.

## How to complete the online questionnaire

***All agencies are strongly encouraged to submit their responses to the questionnaire online.***

If you are experience any difficulties accessing and completing the online questionnaire, a paper version may be submitted. Completed paper versions can be returned by mail to: Commonwealth Fraud Collection, the Australian Institute of Criminology, GPO Box 2944, Canberra ACT 2601, alternatively submit the questionnaire via email as an attachment. Please forward, classifying the email as CONFIDENTIAL, to [cwlfthfraud@aic.gov.au](mailto:cwlfthfraud@aic.gov.au).

**You are required to submit the questionnaire by 30 September 2011.**

Unless otherwise stated, the questions relate to the 2010-11 financial year (1st July 2010 to 30th June 2011). Please mark the responses that are closest to your agency's opinion/experience and as far as possible avoid using neutral responses.

For assistance in responding to this questionnaire and IT issues, please email your questions to [cwlfthfraud@aic.gov.au](mailto:cwlfthfraud@aic.gov.au).

Any questions or complaints concerning the manner in which this questionnaire is being conducted, or any feedback in relation to the questionnaire should be directed to [cwlfthfraud@aic.gov.au](mailto:cwlfthfraud@aic.gov.au).

## Glossary

### Allegation of fraud

An accusation made by a person or identified by an agency that an offence has or may have been committed. This does not require substantive proof of the offence or identification of suspects, however, allegations should only be included where there exists sufficient evidence to warrant an investigation by your agency.

### **Collusion**

Any incident of suspected fraud allegedly committed by an employee or contractor of the agency in collaboration or association with a person external to the agency.

### **Corruption**

Dishonest conduct by a person who wrongfully uses their position to gain a benefit. Includes bribery by or of an employee of the agency and misuse of power or position by an employee.

### **Duration of fraud**

The amount of time in which the offender was committing fraud against the Commonwealth, from the time the commission of fraud commenced to the time the commission of fraud ceased, whether by choice or by detection.

### **Entitlements**

A benefit or privilege that is assigned to an individual through an agreement.

### **Equipment**

Any equipment or property belonging to the government agency.

### **External fraud**

Any incident of suspected fraud allegedly committed against the agency by a person other than an employee (including contracted employees) of the agency.

### **Finalisation**

Finalisation refers to the completion of the investigation, or referral to another agency, or the suspect leaving the employment of the agency

### **Financial**

Gaining an advantage either financial or monetary through fraud, including offences relating to misuse of government finances or tools to gain an advantage, hiding income or assets and receiving or obtaining financial advantage.

### **Focus**

The focus or target of the alleged fraud incident, i.e. the benefit to be obtained.

### **Fraud**

For the purposes of the Commonwealth Fraud Control Guidelines, fraud against the Commonwealth is defined as *'dishonestly obtaining a benefit, or causing a loss, by deception or other means'*. The definition of fraud includes suspected fraud, incidents under investigation and completed incidents, whether the fraud was proved or not, and whether the incident was dealt with by a criminal, civil or administrative remedy.

### **Fraud control**

Any means undertaken by the agency to control fraud, including prevention and detection.

### **Incident**

An incident refers to all counts alleged during one fraud investigation and might comprise a number of counts of offences that are actually prosecuted. An incident may take place on a single date or over a period of time and may involve one or more accused persons.

**Information**

Any information belonging to or stored by the agency including intellectual property, personal information either of employees or members of the public that is held by the agency.

**Internal fraud**

Any incident of suspected fraud allegedly committed by an employee or contractor.

**Investigation**

The minimum standards for investigations as set out in the Australian Government Investigation Standards (AGIS).

**Method**

The methods used to carry out the alleged fraud incidents. Each incident can involve several methods and the same method can be used for different incidents.

**Misuse of documents**

Creation, use or theft of documents belonging to an agency, presentation of false documents or documentation to an agency. These include government documents, legal documents and personal documents.

**Misuse of identity**

Any unauthorised use of another person's identity or identity-related information such as passwords, tax file number, creation of a false identity, or manipulation of personal details.

**Misuse of Information and Communication Technology**

Any unauthorised use of computers, computer-related equipment or software to commit an alleged incident of fraud.

**Losses**

The total amount, in whole dollars, thought to have been lost to the agency from fraud incidents, prior to the recovery of any funds, and excluding the costs of detection, investigation or prosecution.

**Non-compliance**

Non-compliance is the failure to meet conditions and obligations under laws and regulations. It may occur through a lack of understanding or awareness of obligations or because compliance is difficult. Alternatively, non-compliance may be deliberate. If evidence cannot establish the requisite degree of intention, recklessness or negligence in adhering to obligations, the conduct may be characterised as non-compliance, as opposed to fraud.

**Recoveries**

Whole dollars recovered by criminal prosecutions, civil remedies, administrative remedies or other means. Does not include money recovered from fines if the money did not return to the agency.

**Referrals**

The number of incidents that were passed on to another agency after an investigation.

**Review**

Internal administrative process to determine whether fraud is occurring.

**Suspect**

The individual believed to have carried out the fraud incident.

**Timeframe – reference period**

The reference period for incidents is the 2010-11 financial year. The start date of an incident should be the date the agency was notified of or discovered the allegation.

## Respondent information

**Question 1:** On behalf of which agency are you completing this questionnaire? **Please specify the formal agency name refraining from using acronyms or shortened versions of the agency name.**

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**Question 2:** Please provide the following information concerning the person who completed this questionnaire:

Name	
Phone number	Area (0 ) Number
Email	
Branch or division of employment	

**Note:** *At the end of this questionnaire you will be asked to indicate how long it took to compile the relevant information, and also to complete the online questionnaire form*

# Part One: Incidents experienced by agencies

## Regulatory compliance reviews

*Some agencies receive notifications or tip-offs, or undertake regulatory compliance reviews that could potentially relate to fraud, although most of these are not prosecuted criminally. Agencies also identify potential instances of non-compliance themselves which are subject to review. Some of these incidents of non-compliance may have occurred due to misunderstandings or errors in relation to obligations when dealing with the Government. Others may indicate fraud.*

*This question asks about the total number of notifications, tip-offs or reviews dealt with by agencies relating to non-compliance with their legislation. It is included to provide a context for the environment in which fraud occurs, and may not be relevant to some agencies.*

**Question 3:** How many notifications, tip-offs or reviews concerning non-compliance with legislation did your agency deal with in the financial year 2010-11, how many persons were alleged to have committed them, and how much money was involved?

**Enter numbers here,  
or zero if there were none**

Category	Totals
Number of notifications, tip-offs or reviews	
Number of persons	
Estimated dollar value involved	\$

## Suspected fraud incidents

*When answering the following questions, information should be provided with respect to types of fraud alleged against individual suspects. This includes both suspected and proved incidents of fraud.*

*For the purposes of this questionnaire, fraud has been divided into categories of 'internal' and 'external' fraud. These refer to incidents carried out by individuals who were employees or contractors of the agency (internal) or by individuals who were not employees or contractors of the agency (external). If you are uncertain whether an incident was internal or external OR was a situation of collusion between internal and external, please treat it as an internal fraud incident.*

*When answering the questions in this section please enter all numbers in whole numbers. E.g. one hundred = 100.*

*If you have not experienced any incidents of the fraud types below, please indicate this by entering a '0' in the field provided.*

*Please indicate whole dollars thought to have been lost to the agency, prior to the recovery of any funds, and excluding the costs of investigation or prosecution*

**Question 4:** For each of the following categories, please indicate the total number of fraud incidents that your agency identified or was informed of in the financial year 2010-11, how many persons were alleged to have committed them, and what financial losses your agency suffered as a result. **For this question, please exclude all non-compliance cases.**

	<b>Solely internal fraud</b>	<b>Solely external fraud</b>	<b>Fraud involving collusion between internal and external individuals</b>	<b>Unclassified/Other</b>	<b>Total fraud</b>
Total number of incidents of fraud					
Number of persons					
Dollars lost in 2010-11	\$	\$	\$	\$	\$

## Internal fraud

*For the purposes of this questionnaire, 'internal fraud' means any incident of suspected fraud allegedly committed by an employee or contractor of the agency.*

*If you are uncertain whether an incident was internal or external OR was a situation of collusion between internal and external persons, please treat it as an internal fraud incident when answering the following questions.*

*When answering the questions in this section please enter all numbers in whole numbers. E.g. one hundred = 100*

*If you have not experienced any incidents of the fraud types below, please indicate this by entering a '0' in the field provided.*

## Internal fraud incidents

**Question 5:** Throughout the 2010-11 financial year did your agency identify or was informed of any alleged incidents of internal fraud?

Yes

No – Skip to question 38

## Internal focus of fraud

*This section relates to the focus of the alleged fraud incidents, i.e. the resource or object of benefit targeted by the alleged incident. This may include agency equipment, entitlements, information, or financial benefits. An incident may involve more than one focus of fraud, so please include multiple responses where applicable.*

**Note:** Include a response for all that apply

**Question 6:** Of the total number of alleged incidents of internal fraud, please indicate the number that focused upon each of the following? Each category is defined in the glossary.

Enter number here

<b>EQUIPMENT</b>	
Theft of telecommunications or computer equipment (including mobile devices)	
Theft of other government equipment	
Theft of consumable stock (office related)	
Theft of consumable stock (other)	
Misuse of government equipment	
Unable to be determined	
Other equipment – please specify	
<b>ENTITLEMENTS</b>	
Expenses (other than travel)	
Travel claims	
Payroll fraud	
Leave and related entitlements	
Unable to be determined	
Other entitlements – please specify	
<b>INFORMATION</b>	
Obtaining or using information without authorisation (excluding personal information)	
Obtaining or using personal information without authorisation	
Providing false or misleading information, or failing to provide information when required to do so	
Use of agency logo or name without authorisation	
Misuse of agency intellectual property	
Unable to be determined	
Other information – please specify	
<b>FINANCIAL BENEFITS</b>	
Obtaining cash/currency without permission (including theft of petty cash)	
Misuse or theft of government credit cards, travel cards or other cash cards	
Misuse or theft of cabcharge	
Theft of property other than cash	
Procurement offences	
Bankruptcy offences (hiding or disposing of assets)	
Falsification of documents in order to gain financial benefits	
Unable to be determined	
Other financial benefits – please specify	
<b>OTHER</b>	
Please specify type	

## Internal fraud methods

*This section relates to the methods used to carry out the alleged fraud incidents. This may include misuse of information and communication technology, identity or documents, or acts of corruption. An incident may involve the use of more than one method, please include multiple methods where applicable.*

*Note: Include a response for all methods that apply*

**Question 7:** Of the total number of alleged incidents of internal fraud, please indicate the number that involved each of the following methods? Each category is defined in the glossary.

Enter number here

<b>MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b>	
Accessing information or programs via a computer without authorisation	
Copying or altering data or programs without authorisation	
Misuse of email	
Manipulation of a computerised accounting system	
Insertion of malicious code	
Interference with computer networks	
Unable to be determined	
Other misuse of IT – please specify	
<b>MISUSE OF IDENTITY</b>	
Creating and/or using a fictitious identity	
Use of another employee's or contractor's identity without their knowledge	
Fraudulently using another person's identity with their permission	
Unauthorised use of another person's password, PIN or access pass	
Unauthorised use of another person's Tax File Number or Australian Business Number	
Unable to be determined	
Other misuse of ID - please specify	
<b>MISUSE OF INFORMATION</b>	
Creating and/or using a false or altered agency document	
Creating and or using a false or altered document (not belonging to the agency)	
Dishonestly concealing documents	
Failing to provide documents when required to do so	
Deliberately disclosing of sensitive information (in any form) for benefit	
Unable to be determined	
Other misuse of documents– please specify	
<b>CORRUPTION</b>	
Bribery of an employee	
Accepting kickbacks or gratuities	
Nepotism	
Failure to disclose/abuse of a conflict of interest	
Collusion or conspiracy between internal and external parties	
Abuse of power	
Unable to be determined	
Other corruption– please specify	
<b>OTHER METHODS</b>	
Please specify type	
Please specify type	

## Detection of internal fraud

**Question 8:** How many incidents of alleged internal fraud were primarily detected in each of the following ways?

Enter number here

Internal controls/audit/investigation	
Staff member/colleague discovered	
Internal anonymous whistleblower/informant	
External audit/investigation	
Notification by police or other law enforcement agencies/investigation	
External whistleblower/informant (not anonymous)	
Credit card issuer	
Media	
Offender self-reported	
Not recorded/unknown	
Other – please specify	

## Internal fraud investigation/review

**Question 9:** How many incidents of alleged internal fraud were investigated/reviewed in each of the following ways? If the incident was investigated/reviewed initially by the agency and then referred elsewhere, please count the number of fraud incidents investigated/reviewed by the agency that dealt with the greater proportion for each category.

Enter number here

Agency internal investigation/review/administrative investigation – no external investigation	
AGIS investigation	
External investigator	
Australian Federal Police	
State or territory police	
Credit card issuer	
Media	
Another agency	
Other – please specify	

## Referrals

**Question 10:** How many of the following types of alleged incidents of internal fraud that your agency identified or was informed of in the 2010-11 financial year, were referred to each of the following agencies for investigation or prosecution?

Enter number here

Fraud target	AFP	State or territory police	Commonwealth Director of Public Prosecutions (CDPP)
Equipment			
Entitlements			
Information			
Financial benefits			
Other			

**Question 11:** How many of the following types of alleged incidents of internal fraud, involving information technologies, that your agency identified or was informed of in the 2010-11 financial year, were referred to each of the following agencies for investigation or prosecution?

Enter number here

Method of fraud	AFP	State or territory police	Commonwealth Director of Public Prosecutions (CDPP)
Misuse of IT			
Misuse of identity			
Misuse of information			
Corruption			
Other			

## Internal fraud losses

*Please indicate whole dollars thought to have been lost to the agency, prior to the recovery of any funds, and excluding the costs of investigation or prosecution*

**Question 12:** How much is estimated to have been lost to the agency in relation to each of the following types of internal fraud/collusion during 2010-11?

Enter number here

Fraud focus	Enter dollar value here	Insert X if other losses were suffered that cannot be quantified in dollars
Equipment	\$	
Entitlements	\$	
Information	\$	
Financial benefits	\$	
Collusion	\$	
Other	\$	
Total **	\$	

\*\* Note: Totals above should equal 'internal fraud' and 'collusion' totals for 'internal fraud' and 'collusion' totals, as identified in Question 4.

## Internal fraud recoveries

*This question refers to money recovered by the agency. Do not include money recovered through fines if this is not returned to the agency.*

**Question 13:** During the 2010-11 financial year, did your agency recover any monies in respect of all incidents of alleged fraud?

Yes

No – Skip to question 15

Don't know – Skip to question 15

**Question 14:** Please indicate how many dollars were recovered during 2010-11 using each of the following methods in respect of all incidents of alleged internal fraud/ collusion:

Enter dollar value here

Fraud focus	Criminal Prosecutions	Civil Remedy	Administrative Remedy	Other means
Equipment	\$	\$	\$	\$
Entitlements	\$	\$	\$	\$
Information	\$	\$	\$	\$
Financial benefits	\$	\$	\$	\$
Collusion	\$	\$	\$	\$
Other	\$	\$	\$	\$
Total	\$	\$	\$	\$

Please do not include a dollar sign (\$) in your response.

## Most costly internal fraud incident

*For this section, of all the internal fraud incidents that your agency experienced, please choose the one incident that resulted in the greatest financial loss to your agency. Your response should refer to an incident in which the investigation/review was concluded during the financial year 2010-11, irrespective of whether the fraud was committed or the investigation/review commenced during or prior to the reference year. If an incident involved more than one person, please answer the following questions with respect to the principal suspect only.*

### Relationship to agency

**Question 15:** What was the employment relationship between the suspect and the agency at the time the fraud was detected?

(Choose one only)

- Full-time employee  
 Part-time employee  
 Casual employee  
 Contractor/consultant  
 None – a member of the public  
 Unknown  
 Other (Specify) \_\_\_\_\_

### Security clearance

**Question 16:** What was the highest security clearance obtained by the suspect at the time the fraud was detected?

(Choose one only)

- Top Secret  
 Secret  
 Highly protected  
 Protected  
 Confidential  
 None  
 Not applicable – not an employee or contractor  
 Unknown  
 Other (Specify) \_\_\_\_\_

### Duration of employment

**Question 17:** How long had the suspect been employed/contracted by the agency in any capacity, and at any time in the past (cumulative of all periods with this agency)?

*(Choose one only)*

- 12 months or less
- 13 – 24 months
- 25 – 36 months
- 37 – 48 months
- More than 4 years
- Not applicable – not an employee or contractor
- Unknown
- Other (Specify) \_\_\_\_\_

### Age

**Question 18:** Which of the following age categories contains the age of the suspect at the time the fraud was detected?

*(Choose one only)*

- 17 and under
- 18 – 24
- 25 – 34
- 35 – 44
- 45 – 54
- 55 – 64
- 65 and over
- Unknown

### Sex

**Question 19:** What is the suspect's sex?

- Female
- Male
- Unknown

### State/Territory

**Question 20:** In which state or territory did the suspect reside at the time the fraud was detected?

*(Choose one only)*

- Australian Capital Territory
- New South Wales
- Northern Territory
- Queensland
- South Australia
- Tasmania
- Victoria
- Western Australia
- Overseas– please specify \_\_\_\_\_
- Unknown

### Education

**Question 21:** What was the highest educational level the suspect has completed?

*(Choose one only)*

- Primary schooling
- Secondary schooling (to completion of Grade 10)
- Secondary schooling (to completion of Grade 12)
- Tertiary (TAFE)
- Tertiary (Graduate i.e. Bachelor's Degree)
- Tertiary (Postgraduate i.e. University Diploma or higher)
- Professional qualification without a degree
- Unknown
- Other (Specify) \_\_\_\_\_

### Occupation

**Question 22:** What was the occupation of the suspect at the time the fraud was detected?

*(Choose one only)*

- Executive management (SES level)
- Middle management (EL 1 and 2)
- Advanced (APS 5 and 6)
- Intermediate (APS 1 to 4)
- Elementary/graduate
- Production and transport worker
- Tradesperson and related worker
- Labourer and related worker
- Unemployed/pensioner
- Unknown
- Other (Specify) \_\_\_\_\_

### Circumstances of focus checklist

**Question 23:** Please indicate which of the following were targeted in the alleged commission of the fraud incident?

*(Choose all that apply)*

#### *Equipment*

- Theft of telecommunications equipment (including mobile devices)
- Theft of other government equipment
- Theft of consumable stock (office related)
- Theft of consumable stock (other)
- Misuse of government equipment
- Other equipment – please specify \_\_\_\_\_

#### *Entitlements*

- Expenses other than travel
- Travel expenses
- Payroll monies
- Leave and related entitlements
- Other entitlements – please specify \_\_\_\_\_

#### *Information*

- Obtaining or using information without authorisation
- Use of agency logo or name without authorisation
- Theft of personal information of agency employees
- Misuse of agency intellectual property
- Other information – please specify \_\_\_\_\_

#### *Financial Benefits*

- Theft of cash/currency (including theft of petty cash)
- Withdrawal of funds from an account without authorisation
- Theft of property other than cash
- Other financial benefits – please specify \_\_\_\_\_

#### *Other focus*

- Please specify \_\_\_\_\_

### Circumstances of methods checklist

**Question 24:** Please indicate which of the following methods were used in the alleged commission of the fraud incident?

*(Choose all that apply)*

#### *Misuse of information and communication technologies*

- Accessing information via a computer without authorisation
- Copying or altering data or programs without authorisation
- Manipulation of a computerised accounting system
- Unauthorised copying of data
- Insertion of malicious code
- Interference with computer networks
- Other misuse of IT – please specify \_\_\_\_\_

*Misuse of identity*

- Creating and or using a fictitious identity
- Use of another employee's or contractor's identity
- Using another person's identity with their permission but for fraud
- Unauthorised use of another person's password or PIN
- Other misuse of ID – please specify \_\_\_\_\_

*Misuse of documents*

- Creating a false agency document
- Altering an agency document
- Using a counterfeit or altered document
- False invoicing
- False quotations for work
- Concealing or disposing of assets
- Other misuse of documents – please specify \_\_\_\_\_

*Corruption*

- Bribery of an employee
- Accepting kickbacks etc
- Other corruption – please specify \_\_\_\_\_

*Other methods*

- Other methods – please specify \_\_\_\_\_

**Detection**

**Question 25:** What date was the fraud incident first detected?

Date (month/year) \_\_\_\_\_  
 Unknown

**Question 26:** How was the fraud incident detected?

*(Choose all that apply)*

- Internal audit/investigation
- Notification by police/police investigation
- Offender self-reported
- External anonymous whistleblower/informant
- Staff member/colleague discovered
- External audit/investigation
- Cheque dishonoured on presentation
- Non-police law enforcement agencies
- Internal anonymous whistleblower/informant
- Unknown
- Other – please specify \_\_\_\_\_

**Investigation**

**Question 27:** In which of the following ways was the fraud incident dealt with?

*(Choose all that apply)*

- Investigated by the agency
- Investigated by an external investigator other than police
- Investigated by police
- Other – please specify \_\_\_\_\_

**Losses and impact**

**Question 28:** What was the total financial loss or other impact caused to the agency, had the incident of fraud been successful and completed?

\$ 

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- Loss of stock/inventory unquantified – please specify \_\_\_\_\_
- Loss of productivity unquantified – please specify \_\_\_\_\_
- Other – please specify \_\_\_\_\_

**Question 29:** What was the total financial loss or other impact actually suffered by the agency as a result of the fraud incident?

\$

- Loss of stock/inventory unquantified – please specify \_\_\_\_\_
- Loss of productivity unquantified – please specify \_\_\_\_\_
- Other – please specify \_\_\_\_\_

**Question 30:** How much money or other property was recovered from the suspect?

\$

- Other property recovered – please specify \_\_\_\_\_
- Other benefits recovered – please specify \_\_\_\_\_
- Other – please specify \_\_\_\_\_

**Duration of fraud**

**Question 31:** Over how many months was the suspected fraud incident committed? (provide best estimate of duration)

The following number of months

- Unknown
- Other (please specify) \_\_\_\_\_

**Relationship to other suspects**

**Question 32:** Did the suspect commit the alleged fraud in collaboration with another person?

*(Choose one only)*

- Yes
- No – skip to Q34
- Unknown

**Question 33:** How many *other* persons were involved in the alleged commission of the fraud incident?

*(Choose one only)*

The following number of persons

- Unknown

**Motivation**

**Question 34:** What was the primary motivation or other reason given for the commission of the suspected fraud incident?

*(Choose one only)*

- Greed and desire for financial gain
- Professional financial problems
- Personal and family financial problems
- Gambling-related
- Pleasing others or due to the influence of others
- Addiction to alcohol or drugs
- Psychiatric illness or mental disorders
- Professional development
- Dissatisfaction with agency, desire for revenge against agency
- Unknown
- Other (Specify) \_\_\_\_\_

## Outcomes of investigations

**Question 35:** What date was the fraud incident finalised by the agency (“finalisation” refers to the completion of the investigation, or referral to another agency, or the suspect leaving the employment of the agency)?

Date (month/year) \_\_\_\_\_

Unknown

**Question 36:** What was the outcome of the investigation into this incident?

*(Choose one only)*

Suspect admitted allegation in full

Suspect admitted allegation in part only

Referred for civil action

Suspect dismissed from employment

Suspect reprimanded

Suspect resigned or left employment

Suspect committed suicide

Referred to law enforcement agency (Specify) \_\_\_\_\_

Referred to prosecution agency (Specify) \_\_\_\_\_

Unknown

Other (Specify) \_\_\_\_\_

**Question 37:** What was the outcome of any legal proceedings undertaken against the suspect?

*(Choose one only)*

Proceedings incomplete

No information available

Civil damages awarded (Specify how much) \_\_\_\_\_

Criminal sanction imposed (Specify what) \_\_\_\_\_

Unknown

Other (Specify) \_\_\_\_\_

## External fraud

*For the purposes of this questionnaire, ‘external fraud’ refers to any incident of suspected fraud allegedly committed by a person other than an employee or contractor of the agency.*

*If you are uncertain whether an incident was internal or external OR was a situation of collusion between internal and external, please treat it as an internal fraud incident when answering the following questions.*

*When answering the questions in this section please enter all numbers in whole numbers. E.g. one hundred = 100*

*If your agency has not experienced any incidents of the fraud types below, please indicate this by entering a ‘0’ in the field provided.*

## External fraud incidents

**Question 38:** Throughout the 2010-11 financial year did your agency identify or was informed of any alleged incidents of external fraud?

Yes

No – Skip to question 48

## External fraud focus

*This section relates to the focus of the alleged fraud incidents, i.e. the object or resource of the alleged illegality. An incident may involve more than one focus of fraud, please include multiple responses where applicable.*

**Note:** Include a response for all that apply

**Question 39:** Of the total number of alleged incidents of external fraud, please indicate the number that focused upon each of the following. Each category is defined in the glossary.

Enter number here

<b>EQUIPMENT</b>	
Theft of telecommunications or computer equipment (including mobile devices)	
Theft of other government equipment	
Theft of consumable stock (office related)	
Theft of consumable stock (other)	
Misuse of government equipment	
Unable to be determined	
Other equipment – please specify	
<b>ENTITLEMENTS</b>	
Misusing or claiming benefits without entitlement relating to housing	
Misusing or claiming benefits without entitlement relating to social security	
Misusing or claiming benefits without entitlement relating to health benefits	
Misusing or claiming benefits without entitlement relating to visas/citizenship	
Misusing, evading or claiming without entitlement relating to child support	
Revenue fraud	
Customs and excise fraud (evading excise)	
Unable to be determined	
Other entitlements – please specify	
<b>INFORMATION</b>	
Obtaining or using information without authorisation (excluding personal information)	
Providing false or misleading information, or failing to provide information when required to do so	
Obtaining or using personal information without authorisation	
Use of agency logo or name without authorisation	
Misuse of agency intellectual property	
Unable to be determined	
Other information – please specify	
<b>FINANCIAL BENEFITS</b>	
Obtaining cash/currency without permission (including theft of petty cash)	
Misuse or theft of government credit cards, travel cards or other cash cards	
Theft or misuse of cabcharge	
Theft of property other than cash	
Procurement offences	
Fictitious claims/forgery	
Unable to be determined	
Other financial benefits – please specify	
<b>OTHER</b>	
Please specify	

## External fraud methods

*This section relates to the methods used to carry out the alleged fraud incidents. An incident may involve the use of more than one method, please include multiple methods where applicable.*

*Note: Include a response for all methods that apply*

**Question 40:** Of the total number of alleged incidents of external fraud, please indicate the number that involved each of the following methods? Each category is defined in the glossary.

<b>Enter number here</b>	
<b>MISUSE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b>	
Accessing information or programs via a computer without authorisation	
Copying or altering data or programs without authorisation	
Manipulation of a computerised accounting system	
Insertion of malicious code	
Interference with computer networks	
Unable to be determined	
Other misuse of IT– please specify	
<b>MISUSE OF IDENTITY</b>	
Creating and/or using a fictitious identity/forgery	
Use of an employee’s or contractor’s identity without their knowledge	
Fraudulently using another person’s identity with their permission	
Unauthorised use of another person’s password, PIN or access pass	
Unauthorised use of another person’s Tax File Number or Australian Business Number	
Unable to be determined	
Other misuse of identity– please specify	
<b>MISUSE OF INFORMATION</b>	
Creating and/or using a false or altered agency document	
Creating and or using a false or altered document (not belonging to the agency)	
Dishonestly concealing documents	
Failing to provide documents when required to do so	
Deliberately disclosing of sensitive information (in any form) for benefit	
Unable to be determined	
Other misuse of documents– please specify	
<b>CORRUPTION</b>	
Bribery of an employee	
Paying kickbacks or gratuities	
Failure to disclose/abuse of a conflict of interest	
Unable to be determined	
Other corruption– please specify	
<b>OTHER METHODS</b>	
Please specify	
Please specify	
Please specify	

## Detection of external fraud

**Question 41:** How many incidents of alleged external fraud were primarily detected in each of the following ways?

Enter number here

Internal controls/audit/investigation	
Staff member/colleague discovered	
Internal anonymous whistleblower/informant	
External audit/investigation	
Notification by police or other law enforcement agencies/investigation	
External whistleblower/informant (not anonymous)	
Media	
Offender self-reported	
Not recorded/unknown	
Other – please specify	

## External fraud investigation/review

**Question 42:** How many incidents of alleged external fraud were investigated/reviewed in each of the following ways? If an incident was investigated/reviewed initially by the agency and then referred elsewhere please count the number of incidents undertaken by the agency that dealt with the greater proportion for each.

Enter number here

Agency internal investigation/review/administrative investigation – no external investigation	
AGIS investigation	
External investigator	
Australian Federal Police	
State or territory police	
Media	
Another agency	
Other – please specify	

## Referrals

**Question 43:** How many of the following types of alleged incidents of external fraud that your agency identified or was informed of in the 2010-11 financial year, were referred to each of the following agencies for investigation?

Enter number here

Fraud focus	AFP	State or territory police	CDPP
Equipment			
Entitlements			
Information			
Financial benefits			
Other			

**Question 44:** How many of the following types of alleged incidents of external fraud that your agency identified or was informed of in the 2010-11 financial year, were referred to each of the following agencies for investigation?

Enter number here

Method of fraud	AFP	State or territory police	CDPP
Misuse of IT			
Misuse of identity			
Misuse of information			
Corruption			
Other			

### External fraud losses

*Please indicate whole dollars thought to have been lost to the agency, prior to the recovery of any funds, and excluding the costs of investigation or prosecution*

**Question 45:** How much is estimated to have been lost to your agency in relation to each of the following types of external fraud during 2010-11?

Enter number here

Fraud focus	Enter dollars here	Place an X if other losses were suffered that cannot be quantified in dollars
Equipment	\$	
Entitlements	\$	
Information	\$	
Financial benefits	\$	
Other	\$	
Total **	\$	

\*\* Note: Total should equal 'external fraud' total as identified in Question 4.

### External fraud recoveries

*This question refers to money recovered by the agency. Do not include money recovered through fines if this does not return to the agency.*

**Question 46:** During 2010-11, did you agency recover any monies in respect of all incidents of alleged external fraud?

- Yes
- No – Skip to question 48
- Don't know – Skip to question 48

**Question 47:** Please indicate how many dollars were recovered during 2010-11 using each of the following methods in respect of all incidents of alleged external fraud:

Enter number here

Fraud Target	Criminal prosecutions	Civil remedy	Administrative remedy	Other means
Equipment	\$	\$	\$	\$
Entitlements	\$	\$	\$	\$
Information	\$	\$	\$	\$
Financial benefits	\$	\$	\$	\$
Other	\$	\$	\$	\$
Total	\$	\$	\$	\$

## Part Two: Fraud control arrangements

**Question 48:** Which of the following best describes your agency's legislative governance?

*Financial Management and Accountability Act 1997 (Cth)*

*Commonwealth Authorities and Companies Act 1997 (CAC)*

Other

**Question 49:** Has your Chief Executive Officer certified to your Minister or Presiding Officer, in your agency's 2010-11 annual report, that he or she is satisfied that their agency has adequate fraud control measures that comply with the Guidelines (including reporting) for the 2010-11 financial year?

Yes

No

**Question 50:** In which financial year was your agency's most recent fraud risk assessment completed (fraud risk assessments need not necessarily be stand-alone activities, but may be included within more general risk assessment activities)?

2010-11

2009-10

2008-09

Prior to 2008-09

Never had such an assessment

**Question 51:** When was your agency's most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, but may be included within more general risk management plans)?

2010-11

2009-109

2008-09

Prior to 2008-09

Never had such a plan

*The following questions relate to full-time equivalent staff, e.g. two employees working half the hours of a full time employee should be counted as one.*

**Question 52:** What was the total number of staff in your agency at the end of the 2010-11 financial year?

Enter number here

Ongoing employees	
Non-ongoing employees	
Other	

**Question 53:** At the end of the 2010-11 financial year, how many staff did your agency have dedicated to fraud control in the following areas? **You may choose to report a total only if you are unable to categorise them further.**

Enter number here

Prevention	
Investigation	
Other	
Total	

**Question 54:** Of the total number of staff dedicated to fraud control, how many had a formal qualification (e.g. a certificate or diploma in fraud investigation or similar)? **You may choose to report a total only if you are unable to categorise them further.**

Enter number here

Prevention	
Investigation	
Other	
Total	

**Question 55:** What changes, if any, would you suggest for improving training of staff in the area of fraud control?

**Question 56:** What has made a difference to your agency's *prevention* of fraud during the 2010-11 financial year?

**Question 57:** What has made a difference to your agency's *detection* of fraud in the 2010-11 financial year?

**Question 58:** Please provide any general comments or feedback

### Time taken to complete

**Question 59:** Please provide an estimate of the time taken to collate all the information required for the questionnaire.

Hours \_\_\_\_\_

Minutes \_\_\_\_\_

**Question 60:** Please provide an estimate of the time taken to complete the online data entry component of the questionnaire.

Hours \_\_\_\_\_

Minutes \_\_\_\_\_

**Thank you for completing this questionnaire**