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Statistical Bulletin 41

Abstract | This Statistical Bulletin presents the results from the AIC's 2021–22 Fraud Against the Commonwealth census.

The number of both internal and external fraud investigations commenced increased from the previous financial year. Fewer internal fraud allegations were substantiated compared with 2020–21 while more external fraud allegations were substantiated.

Of the substantiated allegations, the most common targets for internal and external frauds were program information and program payments respectively. Automatic processes were the common method of detecting both internal and external fraud in 2021–22.

The total losses from internal and external fraud reported in 2021–22 were less than in 2020–21. Commonwealth government entities reported greater overall internal and external fraud recoveries in 2021–22 than in the previous financial year.

Fraud against the Commonwealth 2021–22

Merran McAlister and Samantha Bricknell

The Australian Government defines fraud against the Commonwealth, also known as public sector fraud, as a crime where someone dishonestly obtains a benefit or causes a loss by means such as deception (Attorney-General's Department 2017). Fraud against Australian Government entities is a serious matter as it reduces available funds for public goods and services. It also causes financial and reputational damage to the entities defrauded (Attorney-General's Department 2017). The estimated cost of fraud against the Commonwealth has risen in recent years, from \$91.6m in 2017–18 to \$265.9m in 2020–21 (McAlister & Teunissen 2022; Teunissen, Smith & Jorna 2020). Early detection is vital to fraud prevention and deterrence (Jorna & Smith 2019). However, fraud is difficult to detect and, as such, the scale and cost of fraud to Australian society is often underestimated (Commonwealth Fraud Prevention Centre nda).

Methodology

This Statistical Bulletin presents the results from the annual Fraud Against the Commonwealth census for the period 1 July 2021 to 30 June 2022. Under section 10 of the *Public Governance, Performance and Accountability Rule 2014*, the Australian Institute of Criminology (AIC) is to produce a report on fraud experienced by Commonwealth entities in the preceding financial year. This year's Fraud Against the Commonwealth census included questions about fraud control arrangements, fraud allegations, commenced investigations and finalised fraud investigations. Due to the length of time fraud investigations can take, some fraud cases finalised in 2021–22 may have been detected in previous financial years. Some entities are also limited in their ability to report on fraud. Reasons for this include definitional differences, recording and reporting limitations or due to the unknown outcome of investigations undertaken by external parties.

Census responses were collected from 166 Commonwealth entities between 29 August 2022 and 3 December 2022. The breakdown of these entities by size, based on the number of employees, and function is shown in Table 1. A similar proportion of responses came from small (23%, $n=38$), medium (22%, $n=37$) and large entities (23%, $n=38$). Where *Public Governance, Performance and Accountability Act 2013* (Cth) status was concerned, 58 percent ($n=96$) of responding entities were non-corporate and 36 percent ($n=59$) were corporate entities. A small number were Commonwealth companies (7%, $n=11$).

Entity size (number of employees)^a	<i>n</i>	%
Micro (<20)	15	9.0
Extra-small (20–100)	31	18.7
Small (101–250)	38	22.9
Medium (251–1,000)	37	22.3
Large (1,001–10,000)	38	22.9
Extra-large (>10,000)	7	4.2
Function^b	<i>n</i>	%
Policy	16	9.6
Smaller operational	20	12.1
Larger operational	13	7.8
Regulatory	24	14.5
Specialist	59	35.5
Other	34	20.5

a: Number of employees calculated using full-time equivalency staffing numbers

b: Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the Australian Public Service Commission (2022)

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

Fraud control arrangements

Compliance with Commonwealth Fraud Control Framework

The *Public Governance, Performance and Accountability Rule 2014* (Cth) states that all entities must take 'reasonable measures to prevent, detect and deal with fraud relating to the entity' (Attorney-General's Department 2017). 'Reasonable measures' include conducting risk assessments regularly, as well as developing and implementing a fraud control plan that addresses identified risks as soon as practicable after conducting a risk assessment. This is referred to as the Fraud Rule (Attorney-General's Department 2017) and is binding for non-corporate and corporate Commonwealth entities.

Of the 166 entities that completed the census, the majority (98%, $n=163$) had developed or reviewed a fraud control plan. Of these, 58 percent ($n=95$) were non-corporate Commonwealth entities and 36 percent ($n=58$) were corporate Commonwealth entities. Among those entities who reported a fraud control plan had been developed or reviewed, most indicated this occurred within the past two years (83%, $n=135$).

Testing countermeasures is an important process that helps to measure the effectiveness of fraud controls in place. Testing fraud controls can be undertaken at any time, but is especially important when entities are developing new programs, undergoing a restructure, or implementing new processes or technologies (Commonwealth Fraud Prevention Centre ndb). Approximately half of responding entities had ever tested the effectiveness of their fraud controls (52%, $n=87$). Of these, 11 percent ($n=10$) conducted at least one activity to test fraud control effectiveness every three months, another 11 percent ($n=10$) tested fraud controls every six months, and 46 percent ($n=40$) reported conducting at least one activity every 12 months. Almost a third (31%, $n=27$) conducted these activities on a less frequent basis.

Preventing, detecting and investigating fraud: Innovations and limitations

Adapting fraud control measures to appropriately address emerging risks is an important part of preventing fraud. The census asked entities to provide a summary of new or revised measures that were implemented during the 2021–22 financial year to prevent, detect or respond to fraud.

Forty-six percent ($n=76$) of responding entities implemented new measures or revised current practices. Reviewing and updating policies was the action most commonly cited by these entities (55%, $n=42$), as it was in previous years. Thirty-seven percent ($n=28$) of entities increased staff training and fraud knowledge through methods such as new learning modules. Forty-six percent ($n=35$) implemented new policies or technology and 42 percent ($n=32$) also cited other innovations, including conducting risk assessments and audits, expanding or creating new counter fraud roles and participating in fraud awareness campaigns. Thirty-four percent of entities ($n=31$) stated that new strategies were not warranted.

Entities were also asked about factors that limited innovation. Of those who had implemented new measures, 51 percent of entities ($n=39$) cited insufficient staffing, 34 percent ($n=26$) cited operational priorities and 32 percent ($n=24$) cited technological constraints (eg software and systems). Of those who did not implement new measures, 33 percent ($n=30$) cited insufficient staffing, 22 percent ($n=20$) cited budgetary constraints and 20 percent ($n=18$) cited operational priorities.

Fraud allegations

Fraud was classified as either internal fraud (fraud perpetrated against an entity by officials/contractors of that entity) or external fraud (fraud perpetrated against an entity by an external party). For this census, fraud allegations were classified as incidents of alleged fraudulent conduct which concerned one or more suspects.

Forty-four percent ($n=73$) of responding entities received or detected fraud allegations in 2021–22, an increase from 37 percent ($n=60$) in 2020–21. A total of 80,184 allegations of fraud were received or detected in the reporting period—17 percent ($n=13,464$) related to internal fraud and 83 percent ($n=66,716$) related to external fraud (see Table 2). Most internal and external fraud allegations were reported by extra-large entities (99% and 92% respectively; see Table 2). There was a substantial increase in the number of external fraud allegations received or detected between 2020–21 and 2021–22 (from 18,091 to 66,716). This increase was largely attributable to a marked increase in allegations reported by one entity. Internal fraud allegations also increased in 2021–22 ($n=13,464$) compared with 2020–21 ($n=11,881$), though not to the same extent.

Entity size (number of staff)	Solely internal fraud	Solely external fraud	Other/ unclassified	Total
Micro (<20)	0	0	0	0
Extra-small (20–100)	0	4	0	4
Small (101–250)	6	203	0	209
Medium (251–1,000)	30	1,042	0	1,072
Large (1,001–10,000)	128	3,879	0	4,007
Extra-large (>10,000)	13,300	61,588	4	74,892
Total	13,464	66,716	4	80,184

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

Fraud investigations

Investigations commenced

For this census, an investigation was commenced when a decision was made by an entity that the allegations were of sufficient merit to warrant further inquiry and an investigation case file was opened. In 2021–22, 45 entities reported commencing an internal fraud investigation and 43 entities commenced an external fraud investigation.

Of the 5,770 fraud investigations commenced in 2021–22, 1,998 (35%) related to internal fraud cases and 3,772 (65%) to external fraud cases (see Table 3). A case was defined as an investigation into an allegation or group of allegations that related to one suspect or group of suspects concerning a single instance of alleged fraudulent conduct. A greater number of fraud investigations commenced in 2021–22 compared with 2020–21 ($n=4,611$).

Table 3: Commenced fraud investigations by entity size and fraud type, 2021–22 (*n*)

Entity size (number of employees)	Solely internal fraud		Solely external fraud	
	Investigations commenced	Cases that did not meet threshold for investigation	Investigations commenced	Cases that did not meet threshold for investigation
Micro (<20)	0	0	0	0
Extra-small (20–100)	0	0	2	2
Small (101–250)	6	0	95	108
Medium (251–1,000)	24	6	833	209
Large (1,001–10,000)	72	56	665	3,214
Extra-large (>10,000)	1,896	11,404	2,177	59,411
Total	1,998	11,466	3,772	62,944

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

The majority of internal and external fraud investigations were commenced by extra-large entities (95%, $n=1,896$ and 58%, $n=2,177$ respectively; see Table 3). The number of internal fraud investigations commenced in 2021–22 increased by 42 percent from 2020–21 ($n=1,411$; see Figure 1). There was an 18 percent increase in the number of external fraud investigations commenced compared with 2020–21 ($n=3,200$).

Figure 1: Internal and external fraud investigations commenced, 2019–20 to 2021–22 (n)



Source: AIC Fraud Against the Commonwealth census 2019–22 [computer file]

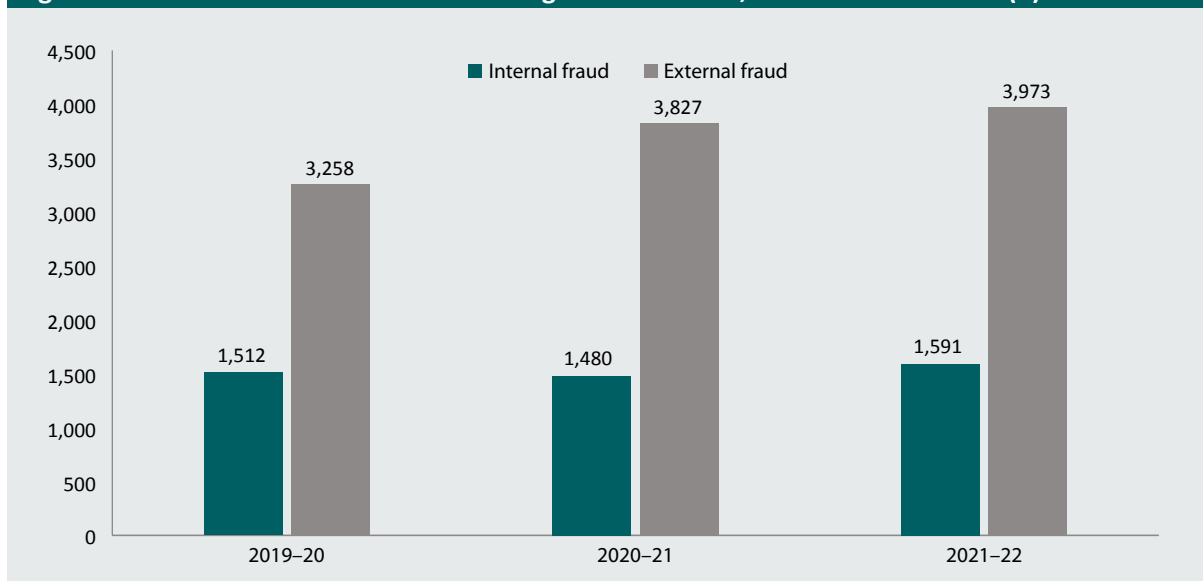
Investigations finalised

A fraud investigation was finalised when one of the following occurred: the entity’s investigation of the allegations had concluded, the allegations had been referred to a law enforcement or prosecution entity for further action, debts or liabilities arising from the investigation had been written-off as unrecoverable, or the individual who was the subject of allegations had died. In 2021–22, 57 entities (34%) reported finalising a fraud investigation—a slight increase from the previous year (32%, $n=52$).

There were 5,564 fraud investigations finalised in 2021–22. This is a five percent increase in the number of finalised investigations compared with 2020–21 ($n=5,307$). The numbers of internal and external fraud investigations were higher in 2021–22 compared with the previous two financial years (see Figure 2). Due to the length of time investigations can take, not all investigations finalised in the reporting period will relate to fraud allegations detected or investigations commenced in the same financial year. As such, variations in the number of investigations finalised each year is not uncommon.

The same number of entities reported finalising internal fraud investigations in 2020–21 and 2021–22 ($n=34$). A similar median number of internal fraud investigations per entity was reported in 2020–21 (median=1.5) and 2021–22 (median=1). A larger number of entities reported finalising external fraud investigations in 2021–22 ($n=42$) than in 2020–21 ($n=35$). The median number of external fraud investigations per entity reported in 2021–22 (median=4) was slightly larger than in 2020–21 (median=3).

Figure 2: Internal and external fraud investigations finalised, 2019–20 to 2021–22 (n)



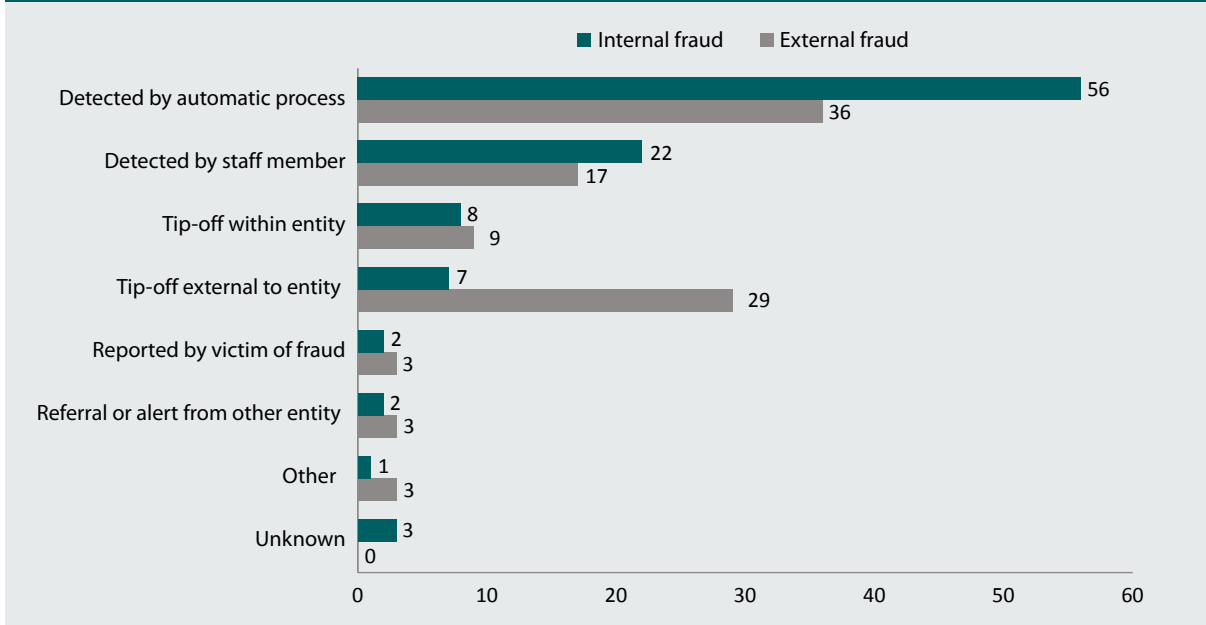
Source: AIC Fraud Against the Commonwealth census 2019–22 [computer file]

Detecting fraud

Entities were asked to indicate the primary method of identifying fraud in incidents where investigations were finalised in 2021–22. More than half of internal fraud cases were detected by automatic processes (eg software flags or alerts; 56%, $n=888$; see Figure 3). This was followed by detection by a staff member (22%, $n=355$) and a tip-off within the entity (8%, $n=132$). These three methods were responsible for detecting fraud in 86 percent ($n=1,375$) of finalised investigations.

Detection by automatic processes was also the most common method of detecting external fraud (36%, $n=1,450$; see Figure 3). The second most common detection method was a tip-off external to the entity (29%, $n=1,157$), followed by detection by a staff member (17%, $n=676$). These three methods were responsible for detecting 83 percent ($n=3,283$) of external fraud cases where investigations were finalised in 2021–22.

Figure 3: Methods of detecting fraud in finalised internal and external fraud investigations, 2021–22 (%)



Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

Who investigates fraud?

In 2021–22, 82 percent ($n=28$) of entities that finalised internal fraud investigations in the reporting period conducted the investigations internally. Seventy-six percent ($n=32$) of entities that finalised external fraud investigations conducted these investigations internally. Cases of internal and external fraud were less likely to be investigated externally (9%, $n=3$ and 19%, $n=8$ respectively). Around a third of entities indicated that a mix of internal and external investigations occurred for both internal and external fraud cases (29%, $n=10$ and 36%, $n=15$ respectively). When asked to specify the entities that contributed to external investigations, financial institutions and law enforcement were commonly reported.

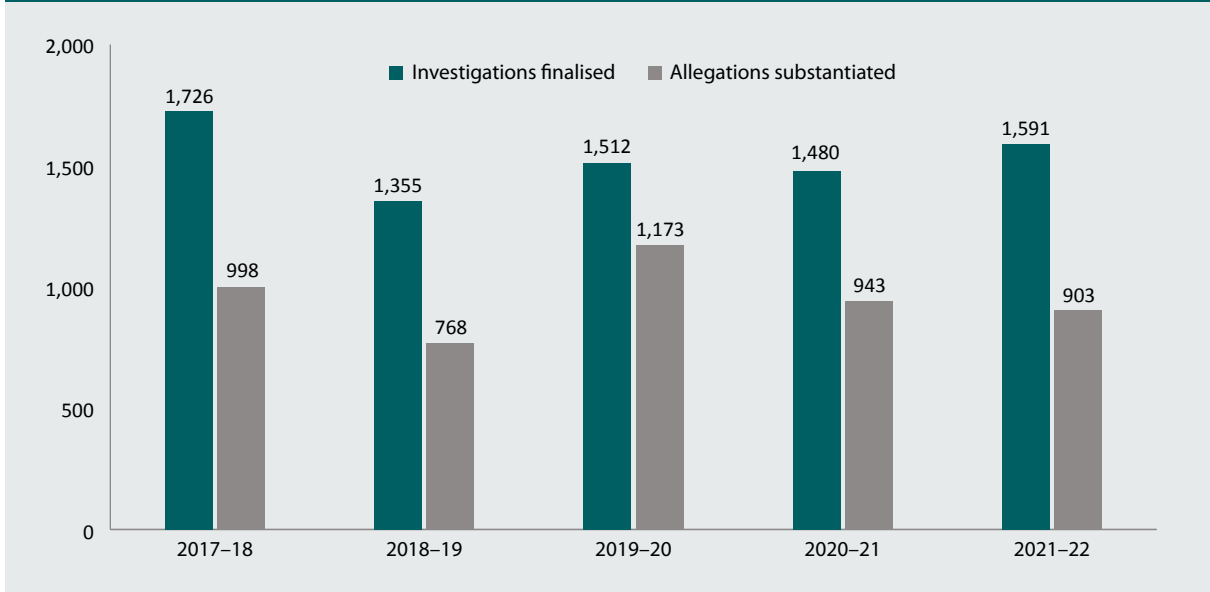
Findings of investigations

As part of the census, entities were asked whether the fraud allegations had been substantiated (in full or in part). If an allegation was substantiated in part, it meant that some of the elements of fraudulent conduct had been proven.

In 2021–22, there were 3,310 fraud allegations substantiated in full or in part—903 were internal fraud and 2,407 were external fraud (see Figures 4 and 5). Fewer internal fraud and more external fraud allegations were substantiated in 2021–22 compared with 2020–21 ($n=943$ and $n=2,218$ respectively).

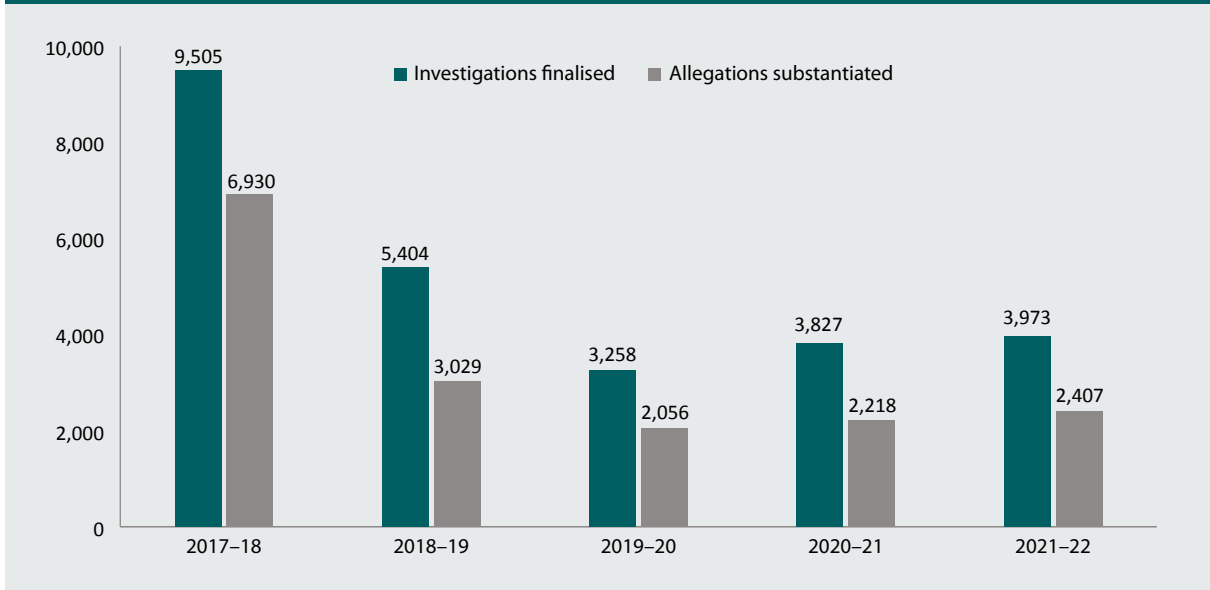
Over the last five years, 62 percent ($n=4,785$) of internal fraud investigations were finalised with the allegations substantiated. This proportion ranged from 57 percent in 2018–19 and 2021–22 to 78 percent in 2019–20 (see Figure 4). Sixty-four percent ($n=16,640$) of external fraud investigations between 2017–18 and 2021–22 were finalised with the allegations substantiated. This proportion ranged from 56 percent in 2018–19 to 73 percent in 2017–18 (see Figure 5).

Figure 4: Internal fraud allegations substantiated, 2017–18 to 2021–22 (n)



Source: AIC Fraud Against the Commonwealth census 2017–22 [computer file]

Figure 5: External fraud allegations substantiated, 2017–18 to 2021–22 (n)



Source: AIC Fraud Against the Commonwealth census 2017–22 [computer file]

Results of investigations

Entities were asked to indicate the principal result of the investigations in which allegations were substantiated either in full or in part. Termination of employment by dismissal (26%, $n=237$) and internal disciplinary action (26%, $n=235$), followed by administrative sanctions (eg APS Code of Conduct sanctions, suspension, reassignment of duties; 16%, $n=143$) were the most common results of substantiated internal fraud allegations. Three percent ($n=31$) of internal fraud cases were referred to police (state or federal) or another agency.

Of the 2,407 external fraud investigations conducted in which allegations were substantiated in 2021–22, administrative sanctions (39%, $n=950$) was the most common result. Thirty-three percent ($n=795$) of external fraud allegations substantiated resulted in ‘other’ outcomes, such as infringement notices, warning letters, or reimbursement. Seventeen percent ($n=416$) of external fraud cases were referred to police (state or federal) or another agency.

Targets

Entities were asked to indicate the principal fraud target for each finalised investigation where allegations were substantiated either in full or in part. Program information (53%, $n=477$) was the most common target of internal frauds for which investigations were finalised in 2021–22 (see Figure 6). This was followed by program payments (20%, $n=180$), corporate information (eg employee information, intellectual property and other official information; 11%, $n=101$) and corporate funds (11%, $n=98$).

In contrast, half of external frauds targeted program payments (50%, $n=1,206$; see Case study 1). Six percent of external frauds targeted corporate funds (eg payroll, cash, entitlements and travel; $n=154$; see Case study 2 and Figure 6). One-third of external frauds were directed at ‘other’ targets (34%, $n=812$). ‘Other’ targets include natural resources, passport information, and the import and export of goods.

Case study 1: External third-party applying for entity grants

A large entity reported receiving a tip-off that an individual was attempting to fraudulently apply for grants funding. Over the course of three years, the alleged offender would misuse the identities of legitimate organisations and businesses and submit fraudulent claims, using a bank account that they controlled. Routine checks and contact with the affected businesses meant that applications were discontinued before grants monies were paid. Despite this, the alleged offender continued to submit fraudulent grants claims.

Should this individual have been successful in obtaining grant funding, this would have diverted funding from otherwise legitimate projects that would have a positive impact on the Australian community. Effective fraud controls helped ensure the integrity of Commonwealth programs, as well as preventing the loss of Commonwealth funds. In accordance with entity processes, an investigation was conducted. Following this investigation, the matter was referred to the Australian Federal Police for assessment.

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

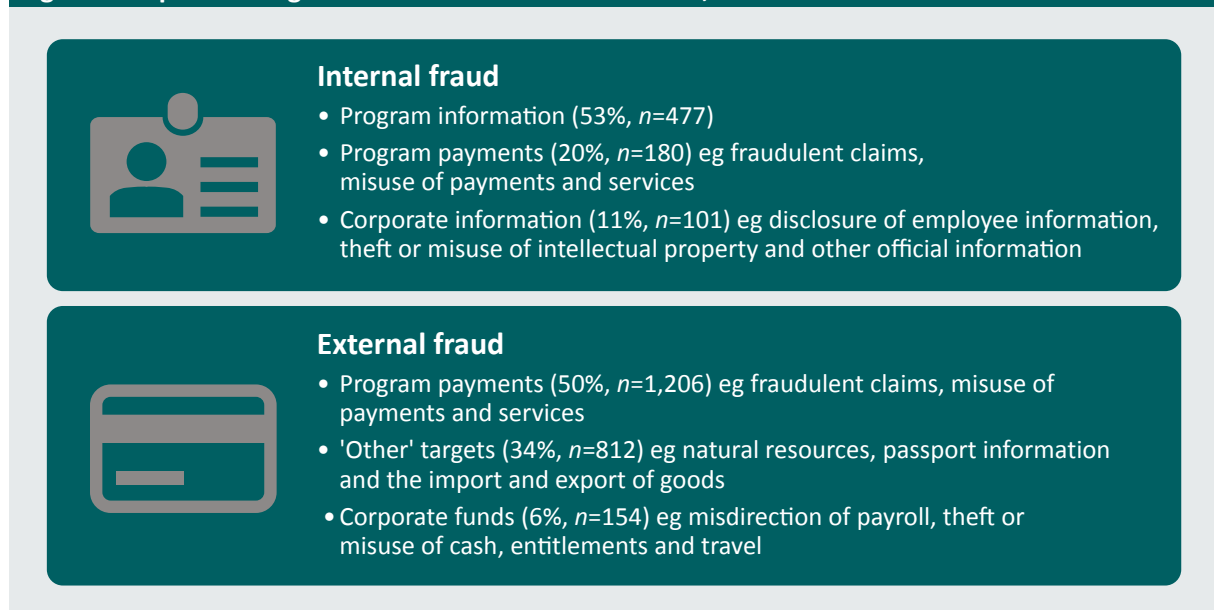
Case study 2: External third-party targeting Government entity credit cards

A large entity reported that a number of corporate credit cards were compromised by an unidentified third party, which processed fraudulent international charges for a rewards program. The charges were first identified by an employee during a routine review of credit card transactions for acquittal. A follow-up review of all cards by the Finance Team identified charges against other cards for the same item. The matter was immediately reported to the credit card provider to prevent further charges being made. The credit card provider was unable to stop the charges at the source, instead following up on charges that were identified on other corporate cards.

As the cards were identified as having been compromised, they were cancelled and replaced. A total of 66 transactions were charged to 22 cards, with a value of over \$15,900. The credit card provider has since reimbursed the organisation for all unauthorised transactions. The entity has not yet been able to ascertain how the card details became known to a third party. While there was no direct financial loss, the frauds created an additional administrative burden for the entity in raising claims, responding to enquiries, reporting and reissuing cards.

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

Figure 6: Top three targets of internal and external fraud, 2021–22



Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

Methods

Entities were asked about the principal method used in each fraud case where the investigation was finalised and the allegations were substantiated in full or in part. Two-thirds of internal frauds were committed by misusing information or digital and communication technology (65%, $n=583$; see Figure 7). This misuse includes actions such as accessing programs and systems without authorisation, falsifying information, misusing email and committing cyber-attacks. A quarter of internal frauds involved misusing documents (eg creating or using false or altered documents, concealing or failing to provide documents and misusing entity credentials; 24%, $n=221$; see Case study 3). The third most common method of committing internal fraud was misuse of position (eg influencing hiring or procurement processes; 4%, $n=36$).

Case study 3: Internal fraud committed by an employee using falsified documents

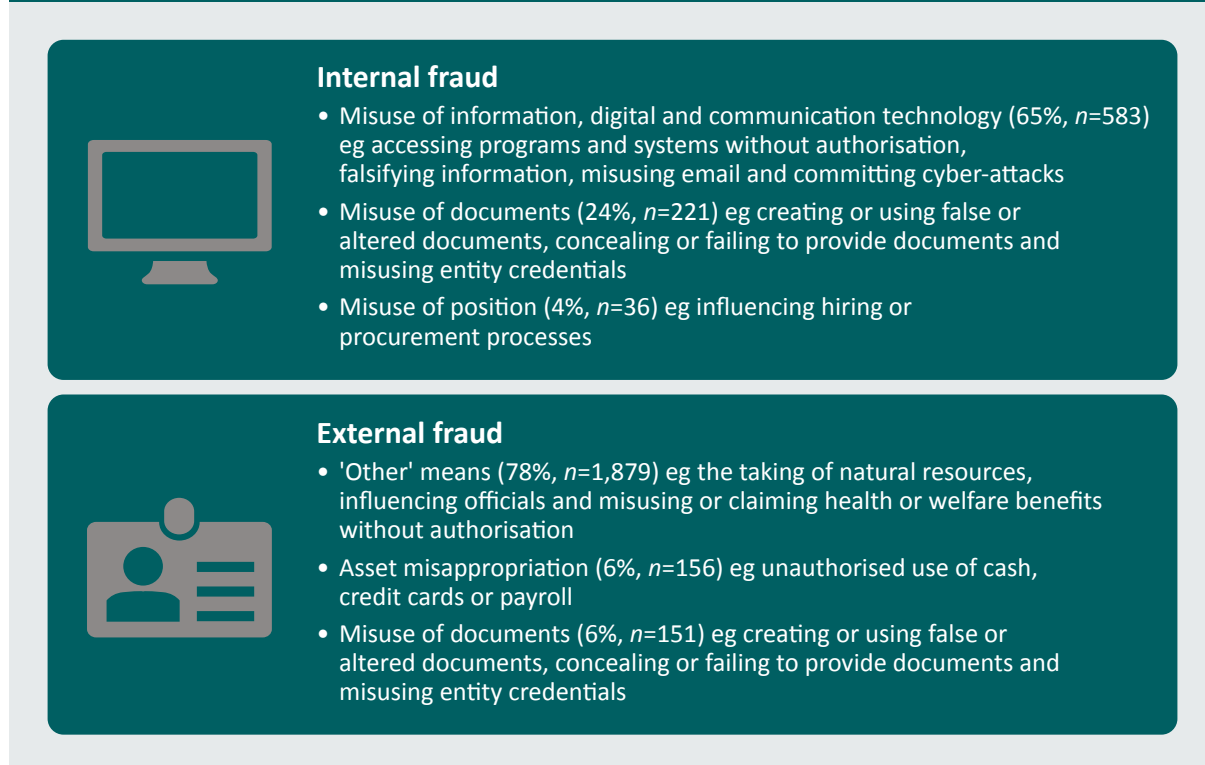
Over numerous years, an employee used falsified documents to dishonestly represent that they were appropriately qualified for a role with the organisation. The employee claimed an allowance valued at approximately \$1,111 as part of the role, which they were not entitled to receive. The employee also falsified medical certificates and used them to dishonestly claim paid leave. The employee was absent for a large number of days, resulting in a benefit valued at over \$15,000.

The matter was detected by work health and safety staff and referred to the fraud investigation and workplace relations sections of the entity. An investigation was completed and a brief of evidence was submitted to the Commonwealth Director of Public Prosecutions, who initiated prosecution under s 145.1(1) of the *Criminal Code Act 1995* (Cth), relating to using a forged document. The employee initially pled not guilty but later accepted an offer to plead guilty to a charge relating to the \$1,111 allowance. Following submissions from the defence, the charges were dismissed under s 20BQ of the *Crimes Act 1914* (Cth) on the condition the employee follow a mental health treatment plan for 12 months. The employee resigned during the investigation.

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

The majority of external frauds were committed through ‘other’ means (78%, $n=1,879$). These ‘other’ means included taking natural resources, influencing officials and misusing or claiming health or welfare benefits without authorisation. Asset misappropriation (eg unauthorised use of cash, credit cards or payroll; 6%, $n=156$) and misuse of documents (6%, $n=151$) were the next most common methods of committing external fraud.

Figure 7: Top three methods of internal and external fraud, 2021–22



Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

Amounts lost and recovered

Fraud losses and recoveries experienced by entities that were able to quantify these amounts are shown in Table 4. In 2021–22, 12 entities quantified internal fraud losses and 11 reported quantifiable recoveries. Sixteen entities were able to quantify external fraud losses and 17 entities quantified the amount recovered. Losses and recoveries may be difficult to quantify for several reasons, including system limitations, external agencies conducting investigations or confidential settlements.

Total internal fraud losses reported in 2021–22 were approximately \$2,795,284 and total external fraud losses amounted to approximately \$198,409,958. These are less than the reported losses for internal and external fraud in 2020–21 (\$3,374,069 and \$262,568,603 respectively). Total external fraud losses have generally trended upwards since 2015–16, except for declines in 2017–18 and 2021–22 (Jorna & Smith 2018; Teunissen, Smith & Jorna 2020). Fraud losses often fluctuate between years, due to the nature of fraud and its associated risks. Changes between years could also be caused by fewer entities being able to quantify the amounts lost compared with previous years, the implementation of better fraud prevention and detection programs, or less fraud that results in financial losses taking place.

The amount of monies recovered for both internal and external fraud increased between 2020–21 (\$736,407 and \$7,673,263 respectively) and 2021–22 (\$3,632,023 and \$18,293,757 respectively; see Table 4).

Due to the length of time investigations can take, reported recoveries may not pertain to all applicable frauds experienced in 2021–22. Reported recoveries may also include monies recovered from frauds that began in previous financial years.

Table 4: Internal and external losses and recoveries, 2021–22

	Total (\$)	Average per entity (\$)	Median per entity (\$)	Number of entities ^a	Average per fraud ^b (\$)
Internal fraud loss	2,795,284	232,940	25,359	12	3,096
Internal fraud recovery	3,632,023	330,184	29,800	11	4,022
External fraud loss	198,409,958	12,400,622	190,639	16	82,430
External fraud recovery	18,293,757	1,076,103	218,000	17	7,600

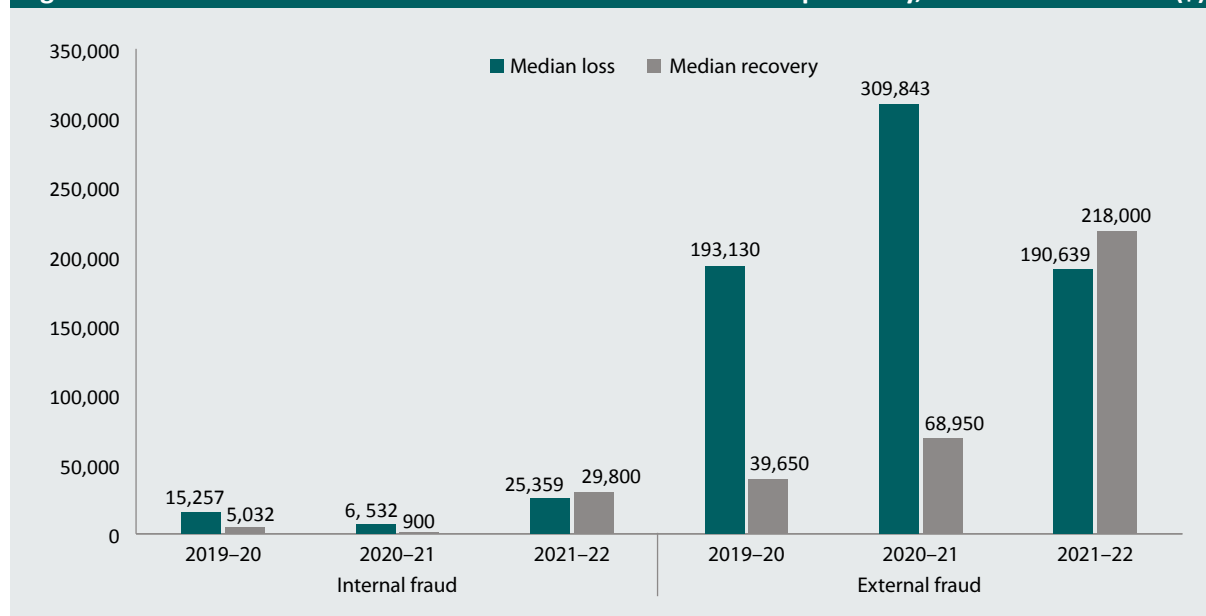
a: Excludes entities that reported losses or recoveries equal to zero

b: Total losses and recoveries were divided by the number of substantiated frauds for investigations finalised in 2021–22 ($n=903$ internal; $n=2,407$ external)

Source: AIC Fraud Against the Commonwealth census 2021–22 [computer file]

The median amounts lost to and amounts recovered for internal fraud were larger in 2021–22 than 2020–21 (see Figure 8). The median amount lost to external fraud was less than the median amount lost in 2020–21. However, the median amount recovered for external fraud in 2021–22 was greater than in 2020–21. The differences between years in the total amounts lost and recovered, the variability in the number of entities reporting losses and recoveries, as well as the inability of some entities to quantify either the amount lost to fraud or the amount recovered, may explain the discrepancies found between the median loss and median amount recovered for external frauds across the years (see Figure 8).

Figure 8: Median internal and external fraud losses and recoveries per entity, 2019–20 to 2021–22 (\$)



Note: Median calculations excluded entities that reported losses or recoveries equal to zero

Source: AIC Fraud Against the Commonwealth census 2019–22 [computer file]

Summary

There were 80,184 allegations of fraud received or detected by 166 Commonwealth entities in 2021–22. Of these, 17 percent ($n=13,464$) related to internal fraud and 83 percent ($n=66,716$) related to external fraud. There were more internal and external fraud investigations commenced in 2021–22 (1,998 and 3,772 respectively) compared with the previous financial year (1,411 and 3,200 respectively). Fifty-seven entities (34%) reported finalising a fraud investigation in 2021–22, a slight increase from the previous year (32%, $n=52$). There were also more internal and external fraud investigations finalised in 2021–22 (1,591 and 3,973 respectively) compared with the previous two financial years. Over the last five years, almost two-thirds of the internal and external fraud investigations finalised concluded that the allegations were substantiated (in full or in part).

The most common targets for internal fraud were program information, program payments and corporate information. Internal frauds were largely committed through the misuse of information or digital and communication technology, the misuse of documents or misuse of position. Automatic processes, detection by a staff member or a tip-off within the entity uncovered the majority of internal frauds in 2021–22. External frauds commonly targeted program payments, corporate funds and 'other' benefits. They were largely committed by 'other' means, as well as asset misappropriation and the misuse of documents. Similar to the detection of internal frauds, most external frauds were detected via automatic processes, a tip-off external to the entity or by a staff member.

The total amounts lost to internal and external fraud reported in 2021–22 were less than the total amounts lost reported in 2020–21. However, the total amounts recovered substantially increased between the two financial years.

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Commonwealth Fraud Prevention Centre

Fraud against the Australian Government undermines its ability to deliver services to the Australian community. The scale of the problem is underestimated. People who commit fraud are capable and committed and the Australian Government has acknowledged the need to take more action to prevent, find and fight fraud. To lead this effort, the Commonwealth Fraud Prevention Centre was established within the Attorney-General's Department in June 2019 as a two-year pilot to equip, enable and empower entities to improve their fraud prevention capabilities. In the 2021–22 budget, the Government extended the Centre for an additional four years.

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Merran McAlister is a Research Analyst in the Statistical Collections and Indigenous Justice Research Program at the Australian Institute of Criminology.

Dr Samantha Bricknell is the Research Manager of the Statistical Collections and Indigenous Justice Research Program at the Australian Institute of Criminology.

General editor, Statistical Bulletin series: Dr Rick Brown, Deputy Director, Australian Institute of Criminology.
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GPO Box 1936
Canberra ACT 2601, Australia
Tel: 02 6268 7166

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