

Australian National University – Fraud Control Plan 2017-2018

The ANU Fraud Control Plan (FCP) is designed to provide a holistic approach to fraud control at the ANU. The plan outlines the prevention and detection activities undertaken by Colleges, Research Schools and Service Divisions to ensure the University has a robust and sound fraud control environment. The FCP is underpinned by the ANU Fraud and corruption control policy and Fraud control procedure.

In 2017 – 2018, the University will implement the following preventative and detection programs, as part of its Fraud Control Plan:

Australian National University – Fraud Control Cycle (Biennial)							
2017				2018			
Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Colleges, Research Schools and Service Divisions ongoing monitoring of the fraud control environment and promoting a culture of fraud awareness							
	Communications to College Deans, Research School and Service Divisions Directors ¹						
		Fraud Risk Assessment					
		Control Self-Assessment				Control Self-Assessment	
		Staff Fraud Awareness Training					Staff Fraud Awareness Training
Directorship, Secretaryship and Partnership Disclosure				Directorship, Secretaryship and Partnership Disclosure			
Material Personal Interest Disclosures (Council and Committee of Council Members)				Material Personal Interest Disclosures (Council and Committee of Council Members)			
Internal Audit Work Plan							
		Computer Assisted Audit Techniques (Data Analytics)				Computer Assisted Audit Techniques (Data Analytics)	

¹ This will include communication to update Colleges, Service Divisions and Research Schools on the new fraud and corruption control policy, revised fraud control procedure, Framework and its components, as well as fraud awareness training for staff

The following table explains the elements of the Fraud Control Plan:

Activity	Description	Timeframe	Responsibilities
Fraud Prevention			
Ongoing monitoring of the fraud control environment and promoting a culture of fraud awareness	<p>College Deans, Research School and Service Division Directors are responsible for adherence to the ANU Fraud and Corruption Policy and Fraud Control Procedure and to ensure adequate controls are in place to mitigate fraud risk. Examples of fraud risks are outlined (not limited) within their respective areas below:</p> <ul style="list-style-type: none"> • Human Resources – falsification of documentation, omissions of leave applications, inappropriate access to personal information and inflated work hours declared. • Financial – Dishonest claims by third parties, personal expenditure charged to an ANU purchase card and not repaid, falsified travel claims, omission of reporting on FBT entertainment expenses. • Procurement – Awarding of contracts without adherence to the University's Procurement policy, conflict of interest and collusion, bribes to University staff by third parties. • University Assets – Theft or unreturned property. • IT Controls – Management of user access controls. <p>In addition, the same people are responsible for the promotion of fraud awareness within their areas, which includes:</p> <ul style="list-style-type: none"> • Promoting a culture of fraud awareness amongst all levels of staff; • Encouraging staff to report any suspicious or fraudulent behaviour observed at the workplace; • Ensuring adherence to controls and encouraging staff to report back on broken controls; and • Encouraging staff to complete fraud awareness training. 	Ongoing	Colleges, Service Divisions and Research Schools Directors
Fraud Risk Assessment	Each of the University's Colleges, Research Schools and Service Divisions is required to undertake a Fraud Risk Assessment (FRA) every two years to assess the relevance of existing fraud risks in the context of changes to the University's operating environment. The FRA will be coordinated by the Corporate Governance & Risk Office (CGRO).	Q4, 2017 to Q2, 2018	Senior Auditor, Corporate Governance & Risk Office in conjunction with the respective representatives

Activity	Description	Timeframe	Responsibilities
Fraud Awareness Training	<p>CGRO provides fraud awareness training for professional and academic staff of the University on the following:</p> <ul style="list-style-type: none"> • The University's Fraud risk management environment including internal control mechanisms; • Potential areas for fraud and research misconduct in a University environment, including consideration of case studies and examples of fraudulent activities that have occurred at ANU and other universities; • Accountability of staff at various levels of authority within the University in preventing fraud; and • Guidance on completing a fraud risk assessment. <p>In addition, specifically tailored fraud awareness training is also provided, as requested, by College Deans, Research School and Service Division Directors, focusing on key fraud risks within their respective areas.</p>	Annually	<p>Director, Research Services Division</p> <p>Manager, Audit & Risk, Corporate Governance & Risk Office</p> <p>Senior Auditor, Corporate Governance & Risk Office</p> <p>Senior Governance Officer, Corporate Governance & Risk Office</p>
Directorship, Secretaryship and Partnership Disclosure	<p>In accordance with the University's Company Directorships, Secretaryships and Partnerships and Conflict of Interest and Commitment policies, all academic and professional staff of the University who hold or wish to hold a directorship, secretaryship or partnership in entities, other than family trusts, family partnerships, community (not for profit) boards of management, and self-managed superannuation funds, are required to disclose their interest, and obtain a formal approval from the University prior to commencing office.</p> <p>CGRO coordinates the annual disclosure and maintains upkeep of the Register of Directorships for all Executive, senior academic and professional staff, and report the disclosure to the Audit and Risk Management Committee annually. CGRO will also review the policy in 2017.</p>	Q1, 2017 and Q1, 2018	Secretary, Audit & Risk Management Committee
Material Personal Interest Disclosures (Council and Committee of Council Members)	CGRO coordinates the annual declaration of material personal interest disclosures by members of Council and Council Committees.	Q1, 2017 and Q1, 2018	Associate Director and Senior Officer, Corporate Governance and Policy, Corporate Governance & Risk Office

Activity	Description	Timeframe	Responsibilities
Control Self-Assessment	CGRO coordinates a Control Self-Assessment activity for senior management staff on the effectiveness of their risk management and control processes. The self-assessments will be used as one of the tools to drive the University's Internal Audit Work Plan.	Q3, 2017 and Q3, 2018	<p>Manager, Audit & Risk, Corporate Governance & Risk Office</p> <p>Senior Auditor, Corporate Governance & Risk Office</p>
Fraud Detection			
Internal Audit Work Plan	The Corporate Governance & Risk Office undertakes annual discussions with the University Executive, Service Division Directors and senior management to understand key University risks and areas of focus, in order to develop the draft annual Internal Audit Work Plan (IAWP) program. Reference is also made to other source documents such as internal surveys, higher education data and emerging issues to inform priorities for the forthcoming year's IAWP.	Annually	<p>Manager, Audit & Risk, Corporate Governance & Risk Office</p> <p>Senior Auditor, Corporate Governance & Risk Office</p>
Computer Assisted Audit Techniques (Data Analytics)	The Corporate Governance & Risk Office performs data analytics over the University's key transactions on an annual basis to identify anomalies and trends in large volume transactions.	Q3, 2017 and Q3, 2018	<p>Manager, Audit & Risk, Corporate Governance & Risk Office</p> <p>Senior Auditor, Corporate Governance & Risk Office</p>