



# Corrupt conduct prevention policy

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## 1. Purpose

This policy has been formulated to:

- support the highest standards of professional and ethical conduct within the Department of Energy and Public Works (the department)
- prevent corrupt conduct impacting on the department, and
- facilitate the effective notification, assessment and management of complaints of suspected corrupt conduct within the department in accordance with the [Crime and Corruption Act 2001](#) (CC Act).

This policy forms part of the department's overall approach and commitment to integrity management and should be read in conjunction with the [Corrupt conduct prevention procedure](#) and the relevant policies and procedures outlined in Attachment 1.

This policy applies to:

- all employees working for the department regardless of whether they are permanent, temporary, full-time, part-time or casual employees, and persons on secondment from other departments/agencies, and
- other persons who perform work for the department including contractors, students gaining work experience and volunteers. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff).

## 2. Policy statement

The department is committed to:

- implementing fraud and corruption prevention initiatives and ensuring appropriate internal controls are in place to prevent corrupt conduct
- encouraging the internal reporting of wrongdoing
- accepting complaints made anonymously
- promoting public confidence, accountability, integrity and transparency in the way the department deals with complaints of suspected corrupt conduct
- promoting public confidence by appropriately assessing and dealing with complaints of suspected corrupt conduct received by the department
- ensuring that appropriate consideration is given to the rights of employees who are the subject of complaints (that is, subject officers), and
- taking appropriate action regarding proven corrupt conduct and wrongdoing by employees, contractors, and other external parties.

Complaints of suspected corrupt conduct (other than the complaints relating to the Director-General) will be dealt with in accordance with this policy and the [Corrupt conduct prevention procedure](#).

For complaints of suspected corrupt conduct relating to the Director-General, refer to the department's Section 48A policy.

## 3. Responsibilities

### 3.1 Director-General

- Promote and communicate, both within the department and externally, the expectation that all persons are required to demonstrate the highest professional and ethical standards when conducting their duties and always act in the public interest.
- Ensure that the department has appropriate policies, training and awareness initiatives and other control systems to prevent corrupt conduct, including to effectively notify, assess and manage complaints of suspected corrupt conduct.
- Lead a workplace culture that values professionalism, integrity and diligence.
- Notify the Crime and Corruption Commission (CCC) of complaints which the Director-General reasonably suspects involve, or may involve, corrupt conduct (in accordance with directions issued by the CCC pursuant to section 40 of the CC Act (section 40 Directions)).
- Deal with complaints about, or information involving, suspected corrupt conduct.
- Delegate responsibilities to deal with complaints of suspected corrupt conduct under the CC Act as considered appropriate, including to notify the CCC of such complaints in accordance with section 40 Directions.
- Ensure that sufficient resources are available to the department's Crime and Corruption Commission Liaison Officer (CCC Liaison Officer) to enable them to deal with complaints of suspected corrupt conduct appropriately.
- Take appropriate action with respect to proven corrupt conduct, or delegate such duties accordingly.

### 3.2 Deputy Directors-General

- Communicate the expectation that all persons are required to demonstrate the highest professional and ethical standards when conducting their duties and always act in the public interest.
- Educate persons on the requirement to report suspected corrupt conduct.
- Promote a workplace culture that values professionalism, integrity and diligence.
- Take appropriate action with respect to proven corrupt conduct.
- Ensure that recommendations arising from investigations into suspected corrupt conduct are considered as a priority and actioned in a timely manner.

### 3.3 Crime and Corruption Commission Liaison Officer

- Determine whether a complaint or information involves, or may involve, suspected corrupt conduct.
- Notify the CCC of a complaint which the CCC Liaison Officer reasonably suspects involves, or may involve, corrupt conduct in accordance section 40 Directions.
- Deal with complaints about, or information involving, suspected corrupt conduct.

### 3.4 Chief Human Resources Officer

- Coordinate the effective implementation of department-wide education and training initiatives about public sector ethics and the [Code of Conduct for the Queensland Public Service](#).

### 3.5 Corrupt Conduct Intake and Assessment Committee

- Consider complaints of suspected corrupt conduct.
- Provide advice and recommendations to the CCC Liaison Officer about whether a complaint or information involves, or may involve, suspected corrupt conduct.

### 3.6 Integrity Services Unit

- Develop and maintain policies and procedures regarding corrupt conduct.
- Maintain appropriate records in relation to corrupt conduct matters in accordance with section 40 Directions.
- Provide advice on matters relating to suspected corrupt conduct.
- Develop and implement education and awareness initiatives to prevent corrupt conduct.
- Where appropriate, prepare relevant information regarding complaints received by the department for the consideration of the CCC Liaison Officer and the Corrupt Conduct Intake and Assessment Committee.
- Manage or investigate complaints of suspected corrupt conduct in accordance with directions from the CCC Liaison Officer and/or the CCC.

### 3.7 All departmental managers/supervisors

- **Immediately** refer any complaints of suspected corrupt conduct to either: Integrity Services Unit, the CCC Liaison Officer, the Chief Human Resources Officer or the Director-General.
- Maintain confidentiality around complaints of suspected corrupt conduct.
- Support a workplace culture that values professionalism, integrity and diligence.
- Demonstrate positive ethical standards and values to persons through their own workplace conduct and communications.
- Create a supportive environment that allows for the identification and reporting of suspected corrupt conduct.
- Ensure all new employees and agency staff complete an induction process, including the completion of mandatory online training on public sector ethics and the [Code of Conduct for the Queensland Public Service](#).
- Provide appropriate support to persons who report suspected corrupt conduct.

### 3.8 All persons

- Conduct their duties and work activities to the highest professional and ethical standard.
- Familiarise themselves and comply with this policy and the [Corrupt conduct prevention procedure](#).
- Report suspected corrupt conduct in accordance with this policy, the [Corrupt conduct prevention procedure](#) (in particular sections 3.3 and 3.4) and Attachment 1 to this policy.
- Cooperate fully with investigations into suspected corrupt conduct.
- Maintain the confidentiality of suspected corrupt conduct matters.

## 4. Delegations

Delegations have been established within the department to deal with corrupt conduct matters.

## 5. Reporting requirements

The Integrity Services Unit is responsible for providing statistical reports on suspected and proven corrupt conduct to the CCC Liaison Officer and the department's Executive Leadership Team, as well as preparing other reporting as required.

## 6. Approval

Approved by:

Robyn Turbit

**Deputy Director-General Corporate**

**Date:** 20 December 2021

**Attachment 1:** Contacts and References

**Attachment 2:** Definitions

**Attachment 3:** Examples of corrupt conduct

**Attachment 4:** Areas of perceived high fraud and corruption risk in the public sector

**Attachment 5:** Identifying fraud and corruption risks

**Attachment 6:** Indicators of fraud and corruption ("red flags")

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## Version Control

Version	Date	Comments
1.0	20 December 2021	Policy approved by Deputy Director-General, Corporate

## Attachment 1: Contacts and References

### Contacts

#### **Director-General**

Department of Energy and Public Works  
Level 36, 1 William Street, Brisbane Qld 4000  
GPO Box 2457, Brisbane Qld 4001  
Telephone (07) 3008 2936

#### **Deputy Director-General, Corporate (CCC Liaison Officer)**

Department of Energy and Public Works  
Level 2, 60 Albert Street, Brisbane Qld 4000  
GPO Box 2457, Brisbane Qld 4001  
Telephone (07) 3008 2900

#### **Chief Human Resources Officer**

Department of Energy and Public Works  
Level 14, 41 George Street, Brisbane Qld 4000  
GPO Box 2457, Brisbane Qld 4001  
Telephone (07) 3008 3040  
Facsimile (07) 3225 8120

#### **Integrity Services Unit**

Department of Energy and Public Works  
Level 2, 60 Albert Street, Brisbane Qld 4000  
GPO Box 2457, Brisbane Qld 4001  
Telephone (07) 3008 2924  
Email [integrityservices@epw.qld.gov.au](mailto:integrityservices@epw.qld.gov.au)

#### **Crime and Corruption Commission**

Complaints Officer  
Level 2, North Tower Green Square  
515 St Pauls Terrace  
Fortitude Valley Qld 4006  
GPO Box 3123, Brisbane Qld 4001  
Telephone (07) 3360 6060  
Facsimile (07) 3360 6333  
Toll Free 1800 061 611 (outside Brisbane, within Queensland)  
[www.ccc.qld.gov.au/corruption/report-corruption](http://www.ccc.qld.gov.au/corruption/report-corruption)

## References

The requirements set out in this document are based on, and are consistent with, relevant Government legislation, regulations, directives, information standards and/or policies at the time of publication.

### Legislation and regulations

*Crime and Corruption Act 2001*

*Human Rights Act 2019*

*Industrial Relations Act 2016*

*Information Privacy Act 2009*

*Public Interest Disclosure Act 2010*

*Public Records Act 2002*

*Public Service Act 2008*

*Public Sector Ethics Act 1994*

*Right to Information Act 2009*

### Queensland Government documents

Code of Conduct for the Queensland Public Service

The Queensland Government Indemnity Guideline

### Department of Energy and Public Works documents

Corrupt conduct prevention procedure

Complaints management policy

Complaints management procedure

Employee complaints policy

Employee complaints guideline

Fraud and corruption control policy

Fraud and corruption control plan

Public interest disclosure policy

Public interest disclosure procedure

Risk management policy

## **Other resources**

[Corruption in focus: A guide to dealing with corrupt conduct in the Queensland public sector, Crime and Corruption Commission, January 2020](#)



## Attachment 2: Definitions

<b>Term</b>	<b>Description</b>
<b>Conduct</b>	<p>Has a specific meaning per section 14 of the CC Act.</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>(a) neglect, failure and inaction; and</li> <li>(b) conspiracy to engage in conduct; and</li> <li>(c) attempt to engage in conduct.</li> </ul>
<b>Contractor</b>	<p>Means contractors, subcontractors, consultants and their employees, and includes on-hired temporary labour services (agency staff).</p>
<b>Corrupt conduct</b>	<p>Has a specific meaning per section 15 of the <u><i>Crime and Corruption Act 2001</i></u>.</p> <p>(1) <b>Corrupt conduct</b> means conduct of a person, regardless of whether the person holds or held an appointment, that—</p> <ul style="list-style-type: none"> <li>(a) adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of— <ul style="list-style-type: none"> <li>(i) a unit of public administration; or</li> <li>(ii) a person holding an appointment; and</li> </ul> </li> <li>(b) results, or could result, directly or indirectly, in the performance of functions or the exercise of powers mentioned in paragraph (a) in a way that— <ul style="list-style-type: none"> <li>(i) is not honest or is not impartial; or</li> <li>(ii) involves a breach of the trust placed in a person holding an appointment, either knowingly or recklessly; or</li> <li>(iii) involves a misuse of information or material acquired in or in connection with the performance of functions or the exercise of powers of a person holding an appointment; and</li> </ul> </li> <li>(c) would, if proved, be— <ul style="list-style-type: none"> <li>(i) a criminal offence; or</li> <li>(ii) a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.</li> </ul> </li> </ul> <p>(2) <b>Corrupt conduct</b> also means conduct of a person, regardless of whether the person holds or held an appointment, that—</p> <ul style="list-style-type: none"> <li>(a) impairs, or could impair, public confidence in public administration; and</li> <li>(b) involves, or could involve, any of the following— <ul style="list-style-type: none"> <li>(i) collusive tendering;</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>(ii) fraud relating to an application for a licence, permit or other authority under an Act with a purpose or object of any of the following (however described)— <ul style="list-style-type: none"> <li>(A) protecting health or safety of persons;</li> <li>(B) protecting the environment;</li> <li>(C) protecting or managing the use of the State’s natural, cultural, mining or energy resources;</li> </ul> </li> <li>(iii) dishonestly obtaining, or helping someone to dishonestly obtain, a benefit from the payment or application of public funds or the disposition of State assets;</li> <li>(iv) evading a State tax, levy or duty or otherwise fraudulently causing a loss of State revenue;</li> <li>(v) fraudulently obtaining or retaining an appointment; and</li> <li>(c) would, if proved, be— <ul style="list-style-type: none"> <li>(i) a criminal offence; or</li> <li>(ii) a disciplinary breach providing reasonable grounds for terminating the person’s services, if the person is or were the holder of an appointment.</li> </ul> </li> </ul>
<b>Crime and Corruption Commission Liaison Officer</b>	<p>Is a primary point of contact for the Crime and Corruption Commission and has responsibilities outlined in section 3.3 of this policy.</p> <p>The department’s designated Crime and Corruption Commission Liaison Officer is the Deputy Director-General, Corporate.</p>
<b>Employee/s</b>	Means a person employed in the department under the <i>Public Service Act 2008</i> as a public service officer, general employee or temporary employee, and persons on secondment from other departments/agencies.
<b>Manager/Supervisor</b>	Means any person whose duties involve or include managing or supervising others in the carrying out of their duties, irrespective of their formal title.
<b>Person/s</b>	Means all persons described in Section 1 of this policy and Section 2 of the Corrupt conduct prevention procedure.
<b>Reasonably suspects</b>	Means suspects on grounds that are reasonable in the circumstances.
<b>Subject Officer</b>	Means a person subject of a complaint or information of suspected corrupt conduct.
<b>Unit of Public Administration</b>	<p>Has a specific meaning per section 20 of the CC Act.</p> <p>Each of the following is a unit of public administration—</p> <ul style="list-style-type: none"> <li>(a) the Legislative Assembly, and the parliamentary service;</li> <li>(b) the Executive Council;</li> <li>(c) a department;</li> <li>(d) the police service;</li> <li>(da) a local government;</li> </ul>

	<p>(e) a corporate entity established by an Act or that is of a description of a corporate entity provided for by an Act which, in either case, collects revenues or raises funds under the authority of an Act;</p> <p>(f) a noncorporate entity, established or maintained under an Act, that—</p> <p style="padding-left: 20px;">(i) is funded to any extent with State moneys; or</p> <p style="padding-left: 20px;">(ii) is financially assisted by the State;</p> <p>(g) a State court, of whatever jurisdiction, and its registry and other administrative offices;</p> <p>(h) another entity prescribed under a regulation.</p> <p>However, none of the following is a unit of public administration—</p> <p>(a) the commission;</p> <p>(b) the parliamentary commissioner;</p> <p>(c) the entity consisting of—</p> <p style="padding-left: 20px;">(i) the parliamentary commissioner; and</p> <p style="padding-left: 20px;">(ii) officers and employees of the parliamentary service assigned to the parliamentary commissioner; and</p> <p style="padding-left: 20px;">(iii) persons engaged to provide the parliamentary commissioner with services, information or advice;</p> <p>(d) an entity declared by an Act not to be a unit of public administration.</p>
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## Attachment 3: Examples of suspected corrupt conduct

Examples of allegations which may be assessed as suspected corrupt conduct include the following.

*Note: the list below sets out examples only and is not exhaustive. Any resemblance to actual situations that have occurred is purely coincidental.*

- An employee shares confidential departmental information with a supplier or prospective supplier. This may be suspected corrupt conduct on the part of the employee, as well as on the part of the supplier if they fail to report the receipt of information.
- An employee fails to disclose a relationship with a contractor/supplier that conflicts with their work duties and continues to deal with the contractor/supplier without the appropriate authorisation.
- A contractor engaged by the department to develop a tender specification for a particular service, fails to disclose their partner works as a senior manager in a company that provides the particular service and is likely to submit an offer to the department.
- An employee falsifies their timesheets, for example, by overstating hours worked.
- An employee responsible for managing electrical works in the department fails to appropriately disclose an acrimonious relationship with a registered electrical contractor and awards work disproportionately to disadvantage the contractor.
- Two contractors collude when submitting offers in response to a departmental tender (this may be suspected corrupt conduct on the part of both contractors).
- An employee sells scrap materials obtained from government owned buildings and retains the proceeds.
- An employee favours a friend or a family member as part of recruitment and selection process.
- An employee gets a contractor to perform work at their home and the work is invoiced to the department (this may be suspected corrupt conduct on the part of the employee and the contractor).
- A former departmental employee uses confidential information obtained during their employment with the department to help their new employer obtain government business.
- A supplier gives an employee gifts in return for being awarded work (this may be suspected corrupt conduct on the part of the supplier and the employee).
- A contractor and an employee collude by agreeing that the contractor will invoice the department for work not performed, the employee will approve the false invoices, and they will share the proceeds (this may be suspected corrupt conduct on the part of the contractor and the employee).
- An employee misuses taxi vouchers (for example uses the vouchers for non-work-related travel).
- An employee accesses and/or changes information in a departmental system relating to a friend or family member.
- An employee misuses a government vehicle (for example uses the vehicle for non-work-related travel).
- An employee influences and/or manipulates a procurement process to favour a contractor.
- An employee forges a person's signature on a work document.
- An employee engages in conduct of a sexual nature in the workplace.
- A contractor physically assaults another person in the course of performing work for the department.

## Attachment 4: Areas of perceived high fraud and corruption risk in the public sector

The following table outlines key functional areas in government agencies that the Queensland Audit Office has identified as being the most prone to fraud.<sup>1</sup>

Agency function, program or activity	Potential fraud risks
Procurement	<ul style="list-style-type: none"> <li>• Fraudulent procurement by an employee or contractor</li> <li>• Fraudulent procurement practices by vendors</li> <li>• Fraudulent influence by an employee on panel arrangements or preferred supplier lists</li> <li>• Fraudulent contract management by an employee</li> <li>• Deliberately over-ordering resources to use the surplus for personal gain</li> </ul>
Finance	<ul style="list-style-type: none"> <li>• Fraudulent use of a corporate card</li> <li>• Fraudulent invoices requesting payment to false bank details</li> <li>• Misappropriation of cash</li> <li>• Misuse of CabCharge for personal use or profit</li> <li>• Seeking to award a grant outside the terms of the agreement and conditions for personal benefit</li> <li>• Claims for reimbursement for non work-related expenses</li> </ul>
Human resources	<ul style="list-style-type: none"> <li>• Nepotism in recruitment and selection processes</li> <li>• Corruption in promotion processes</li> <li>• Bias against an applicant in recruitment and selection processes</li> <li>• Deliberate manipulation of recruitment selection panels</li> <li>• Fraudulent deception by an applicant in recruitment and selection processes</li> <li>• Management knowingly concealing the corrupt conduct of subordinate employees</li> </ul>
Payroll	<ul style="list-style-type: none"> <li>• Fraudulent recording of overtime, allowances, penalties, or leave taken</li> <li>• Fraudulent manipulation of the rostering process</li> <li>• Inappropriate changes to master files</li> <li>• Fraudulent claims for study assistance</li> </ul>
Assets	<ul style="list-style-type: none"> <li>• Misappropriation of materials for private use or sale</li> <li>• Misappropriation of motor vehicles for private use or sale</li> <li>• Manipulation of a public auction or public tender process for disposal of assets</li> </ul>

<sup>1</sup> This information has been derived from the Queensland Audit Office's [Fraud risk assessment and planning tool](#).

Agency function, program or activity	Potential fraud risks
Reporting	<ul style="list-style-type: none"> <li>• Fraudulent operational reporting by management</li> <li>• Fraudulent reporting to meet KPIs</li> <li>• Fraudulent reporting to meet government-imposed FTE limits</li> <li>• Manipulation of financial results (for example, non-accrual of expenses at year end to improve performance or over accrual to spend budget)</li> <li>• Manipulation of financial results to spend the allocated budget</li> </ul>
Information	<ul style="list-style-type: none"> <li>• Fraudulent disclosure of confidential information by an active or terminated employee for personal gain</li> <li>• Fraudulent disclosure of politically sensitive information</li> <li>• Destruction of public records to enable a cover-up</li> </ul>

## Attachment 5: Identifying fraud and corruption risks

The Queensland Audit Office has listed factors to consider when identifying potential fraud risks.

Category	Attribute	Factors that increase fraud risk	Fraud exposure
Financial	Materiality of economic flows	High value/low volume, and/or high volume/low value transactions with third parties.	Fraud risk increases in both likelihood and consequence as the sums involved increase.
	Nature of transactions	Non-exchange/non-reciprocal where values given do not match values received, e.g. grants, subsidies, donations, rates and other involuntary transfers.	Unlike a commercial exchange, the inability to readily compare or reconcile the value of what was provided with the value of what was received increases the opportunity for fraud and the likelihood that it remains undetected.
	Susceptibility to manipulation	Accounting balances require subjective measurements involving high levels of judgement or expertise to calculate.	The manipulation of accounting balances can be used to conceal frauds or may itself be fraudulent by concealing losses or adverse financial positions.
Relationships	Economic dependency	High supplier dependency—supplier relies on the entity for a significant proportion of its gross turnover/continued solvency.	Supplier dependency creates an incentive for the supplier to offer bribes and an opportunity for the purchaser to request kick-backs to retain business.
		High remuneration dependency—salary at risk or other performance incentive schemes with large bonuses or earn-outs arrangements relative to base salary contingent upon achieving targets.	Overly aggressive or unrealistic performance targets can motivate employees to commit fraud to conceal or overstate actual performance or can be used to rationalise fraud when bonuses are not paid.
	Market depth	Limited market depth restricting competition, existence of oligopoly or monopoly suppliers.	Lack of competition creates opportunities for collusive tendering, and for predatory pricing or other cartel behaviours.
	Proximity to external parties	High degree of direct, face-to-face contact required. Interaction with customers and suppliers at their premises or in the field.	Ongoing personal contact away from direct supervision establishes the opportunity to cultivate inappropriate personal relationships or to groom others to unknowingly facilitate frauds.
	Related parties	Related party transactions—employees or their spouse, children, and other close relatives or associates have a direct or indirect personal pecuniary interest in transactions or confidential information.	Personal interests inherently conflict with public interest and motivate fraudulent behaviour.

Category	Attribute	Factors that increase fraud risk	Fraud exposure
		Non-commercial, non-arm's length transactions.	Transaction values that are not set by reference to observable market inputs create the opportunity for fraud.
Attitudes	Internal controls	Failure to quickly address or remediate internal control issues identified by auditors and other parties.	Failure by management to demonstrate a commitment to strong and effective control fosters weak control consciousness and a poor control culture that increases the opportunity both for fraud to occur and for it to remain undetected.
		Corner-cutting, failure to follow due process is tolerated or encouraged.	
		Senior leadership does not promote good governance.	
	Transparency/ accountability	Reluctance to voluntarily disclose information publicly.	Failure to acknowledge mistakes, to accept blame and to report risks fosters a culture of secrecy which increases the risk that unusual or suspect transactions and behaviours will not be reported.
Limited or poor quality internal reporting to executive.			
Use of assets	Intrinsic value of physical assets	Use of highly 'portable and attractive' items of equipment.	Movable equipment and machinery and items of cash or negotiable instruments are inherently more susceptible to theft or misappropriation by employees.
		Handling of cash or other assets readily convertible into cash.	
	Intrinsic value of intangibles	Access to commercially sensitive/economically valuable information not publicly available, e.g. intellectual property.	The intangible nature of sensitive information makes it difficult to secure and to prevent being misused for personal gain or advantage.
Decision making	Assignment of authority	Decision making is widely devolved to business units.	The further removed the approval and scrutiny of transactions are from the 'centre' and from the 'top' of the organisation the greater potential for fraud to remain undetected.
		Authority is highly delegated below senior management.	
	Decentralisation of operations	Operations in locations remote from central office.	



Category	Attribute	Factors that increase fraud risk	Fraud exposure
		Span of management.	The 'tyranny of distance' makes it harder to establish consistent processes and to understand how controls are being applied.
	Discretion	Personal discretion applied in determining allocations to third parties.	Staff or elected officials with the discretion to determine how funds are allocated to third parties have the ability to over-ride standard processes and expose their organisation to fraud.
	Supervision	Span of control is high.	Lack of supervision creates the opportunity for staff to commit fraud and that it remains undetected e.g. paying for goods and services that were never received.
		No supervisory review before decisions.	
No centralised monitoring after decisions.			

## Attachment 6: Indicators of fraud and corruption (“red flags”)

Awareness of warning signs (red flags) for possible fraud or corruption is a useful method of detection. The more interrelated indicators identified, the higher the risk of potential fraud or corruption.

If further information is required or there is a suspicion of fraud or corruption contact the department’s Integrity Services Unit on email [integrityservices@epw.qld.gov.au](mailto:integrityservices@epw.qld.gov.au).

### Behavioural Red flags

Persons who:

- consistently work longer hours than their colleagues, where there is no apparent reason
- infrequently or don’t take time off or holidays
- attempt to hide their work or are very secretive about the work they’re doing
- are known to be under personal financial pressure
- suddenly have a significant lifestyle change
- are aggressive or defensive when challenged, and/or controlling of certain colleagues
- are subject to consistent complaints
- are consistently breaking the rules
- are reluctant to provide information, delay providing information or provide different information (for example, explanations) to different people
- request that internal audits are delayed so they have adequate time to “prepare”
- request a significant level of information about proposed internal audit scopes
- predominantly use the one supplier
- don’t adhere to procurement procedures.

### Financial Red flags

- Cash only transactions
- Higher than normal costs which are not readily explainable
- Large volume of refunds
- Unusually large inventories
- Unusual transactions (even if only for small amounts)
- Persons who make a higher than normal number of mistakes, especially where these lead to a loss
- Persons with unexplained sources of wealth
- Persons who have competing personal business interests
- Persons who submit inconsistent and/or unreasonable expense claims.

### Procedural Red flags

- Persons who make procedural or system enquiries which are not related to their duties
- Prospective employees who provide incomplete, inaccurate or inconsistent information as part of employment applications
- Persons who excessively micro-manage
- Insufficient oversight/audit applied
- Suppliers who insist on dealing with just one employee
- Supplier invoices which look different to previous invoices issued by the same supplier
- Attempts to obtain sensitive information such as usernames, passwords and credit card details (for example, phishing emails, whaling attacks)
- Anomalies associated with requests to change supplier bank account details (for example, request received from email account not associated with supplier)
- Lack of transparency
- Too much delegation without proper review procedures.