

**TREASURER'S INSTRUCTION**  
**FINANCIAL MANAGEMENT ACT 2016**  
**FRAUD AND CORRUPTION CONTROL**

**EFFECTIVE DATE**

1 July 2019

**SCOPE**

This Treasurer's Instruction applies to all agencies listed in Column I of Schedule I, Part I in the *Financial Management Act 2016* unless otherwise exempted or provided for under the provisions of the Act.

**APPLICATION**

At all times.

**OBJECTIVE**

To establish the minimal accountabilities, responsibilities and procedures necessary to implement an effective Fraud and Corruption Control Plan within the Agency.

**INSTRUCTION**

- 5.1 The Accountable Authority must ensure that the Agency develops and maintains a Fraud and Corruption Control Plan.
- 5.2 The Accountable Authority is responsible for the management of the Agency's risks associated with fraud and corruption as part of the Agency's corporate governance framework.
- 5.3 The Accountable Authority must ensure that the Agency's Audit Committee reviews the Agency's Fraud and Corruption Control Plan at least every two years to ensure that it remains up to date.
- 5.4 The Accountable Authority must ensure that the Audit Committee is satisfied that the Agency's processes and systems are appropriate to:
  - 5.4.1 capture fraud and corruption related information; and
  - 5.4.2 facilitate the investigation of fraud and corruption.
- 5.5 The Accountable Authority must ensure that all staff are made aware of the Agency's Fraud and Corruption Control Plan and that all staff receive notification of the Fraud and Corruption Control Plan at the time of induction.

## **ADDITIONAL GUIDANCE**

Further information in support of this Treasurer's Instruction can be found in the *Financial Management - Better Practice Guidelines*.