Ordinary Meeting

Council Chambers
Date: 03/02/2016
Time: 9:00am

MINUTES

MEMBERS IN ATTENDANCE

Members Present: Cr T Gilmore (Mayor), Crs A Holmes, M Graham, K Ewin, E Brown, A Pedersen and J Jensen.

APOLOGIES/LEAVE OF ABSENCE/ABSENCE ON COUNCIL BUSINESS

Nil

BEREAVEMENTS/CONDOLENCES

A minute's silence was observed as a mark of respect for those residents who passed away during the previous month.

DECLARATION OF ANY MATERIAL PERSONAL INTERESTS/ CONFLICTS OF INTEREST

There were no Material Personal Interests or Conflicts of Interest declared by any Councillor or Senior Council Officer in relation to the items of business listed on the Agenda.

CONFIRMATION OF MINUTES

Moved by Cr Holmes   Seconded by Cr Ewin

"That the Minutes of the Ordinary Council Meeting held on 20 January 2016 be confirmed as true and correct."

CARRIED

BUSINESS ARISING OUT OF MINUTES OF PREVIOUS MEETINGS

Nil

CORPORATE AND COMMUNITY SERVICES

REGIONAL LAND USE PLANNING

ITEM-1   **NEGOTIATED DECISION NOTICE - ROL (1 INTO 3 LOTS) - LOT 101 SP211120 - 123 FANTIN ROAD KOAH - MICHAEL PREIN - DA/15/0049**

Moved by Cr Pedersen   Seconded by Cr Brown

It is recommended that:

"1.   In relation to the written representations made by the applicant regarding conditions of the following development approval:

APPLICATION		PREMISES	
APPLICANT	M Prein	**ADDRESS**	Two Chain Road, Koah
DATE REQUEST FOR NDN LODGED	6 January 2016	**RPD**	Lot 101 on SP211120
TYPE OF APPROVAL	Development Permit		
PROPOSED DEVELOPMENT	Reconfiguring a Lot - Subdivision (1 into 3 Lots)		

and in accordance with the Sustainable Planning Act 2009, the following

(A)   Condition 5.2 must remain as per Council's Decision Notice issued on 7 December 2015.

2.   A written notice be issued to the applicant advising of Council's decision."

CARRIED
Cr Jensen recorded her vote against the motion

ITEM-2   **APPLICATION FOR DIVERSIFICATION OF PASTORAL HOLDING NO. 9/5129 - PART OF LOT 20 ON HG725**

Moved by Cr Pedersen   Seconded by Cr Brown

"That Council offer no objection to the inclusion of the additional purpose of low key tourism on Pastoral Holding No. 9/5129 over land described as part of Lot 20 on HG725, Parish of Thornborough and advise the Department of Natural Resources and Mines that Mount Mulligan township and mine is listed as a Local Heritage Place under the draft Mareeba Shire Planning Scheme.

Further, the lessee should be advised that low key tourism may require development approval under the Mareeba Shire Planning Scheme."

CARRIED

GOVERNANCE AND COMPLIANCE

ITEM-3   **FRAUD AND CORRUPTION PREVENTION POLICY**

Moved by Cr Graham   Seconded by Cr Holmes

"That:
1. Council adopt the Fraud and Corruption Prevention Policy and Fraud and Corruption Prevention Guidelines and the updated Enterprise Risk Management Policy, attached to these Minutes as Appendix 1; and

2. The following policies that are no longer relevant be removed from the Policy Register as these items are provided for under other mechanisms:

- Motorbike Riding on Reserves
- Mareeba Airport Signage
- Sub-Lease of Airport Property
- Provision of Electricity to Rural Subdivisions."

CARRIED

ITEM-4   **KEEBLE STREET ROAD CLOSURE TOWN RESERVE AND SHED ENCROACHMENT**

Moved by Cr Ewin   Seconded by Cr Graham

"That:
1. Council confirm its agreement to the dedication as Town Reserve of part of its freehold Lot 57 on RP749632, having an area of approximately 0.355 hectares and including a 10 metre wide strip along the eastern edge of the Bicentennial Lakes plus the irregular shaped portion of land that juts out into the middle of the Bicentennial Lakes, thus providing continuity of the Town Reserve down to Keeble Street and negating the requirement for a separate dedicated access through Lot 56 on RP749632.

2. The agreement in 1. above is subject to the owner of Lot 56 on RP749632 meeting all costs associated with the dedication of the subject parcel of land as Town Reserve and also granting to Council, at no cost to Council, a 7 metre wide drainage easement over the existing stormwater drain that runs through Lot 56 on RP749632. The drainage easement is to remain in place until such time as appropriate stormwater drainage infrastructure is constructed along Keeble Street to take the stormwater flows that currently run through Lot 56 on RP749632. On completion of the stormwater drainage infrastructure, the easement will be cancelled.

3. In relation to the Foodpac shed encroachment on the existing road reserve, Council accept the evidence provided that the structure was designed and certified by a Registered Professional Engineer Queensland (RPEQ) and at the time of its construction, the administering authority was Queensland Rail who were not required to obtain formal building approval from Council, and Council not therefore pursue the obtaining of formal building approval by the current owners of the structure."

CARRIED

ITEM-5   **OPERATIONAL PLAN QUARTERLY ASSESSMENT**

Moved by Cr Jensen   Seconded by Cr Brown

"That Council receive and note the progress report on implementation of the 2015/16 Operational Plan for the October to December 2015 quarter."

CARRIED

ITEM-6   **CANCELLATION OF GRAZING LEASES HELD BY VICKTOR KAZIM**

Moved by Cr Ewin   Seconded by Cr Brown

"That:
1. Council note the cancellation of grazing leases over the balance area of the Mareeba Industrial Estate and Pasturage Reserve Lot 539 on SP146295 and officers be requested to investigate the provision of stock watering points within the areas of land in question and also Sunwater's requirements in relation to the Sunwater channel so that Council can consider the re-tendering of the land for grazing purposes.

2. Council agree to a continuation of the current arrangement with Mr Vicktor Kazim for the slashing of Reserve for Local Government Purposes Lot 888 on NR7943, with payment of $500 per annum to be made by Mr Kazim to Council."

CARRIED

FINANCE

ITEM-7   **REGULATORY FEES 2016 2017 FINANCIAL YEAR BEING FOR LOCAL LAWS AND ENVIRONMENTAL HEALTH**

Moved by Cr Pedersen   Seconded by Cr Ewin

"That Council:
1. Adopt the proposed 2016/2017 fees for Animal Management, Environmental Health and Local Laws Activities, attached to these Minutes as Appendix 2; and

2. Endorse the ongoing arrangement in place whereby new applications received for licences, registrations and approvals on or after 1 April each year are given an extended currency period to 30 June in the following financial year."

CARRIED

COMMUNITY AND WELLBEING

ITEM-8   MAREEBA HERITAGE MUSEUM AND VISITOR INFORMATION CENTRE

Moved by Cr Graham   Seconded by Cr Jensen

"That Council:
1. Note the decision by Mareeba Heritage Centre Inc. to manage the Centre as proposed in the Mareeba Heritage Museum and Visitor Information Centre Agreement;
2. Endorse the Mareeba Heritage Museum and Visitor Information Centre Agreement;
3. Authorise the Chief Executive Officer to execute the Agreement."

CARRIED

BUSINESS WITHOUT NOTICE

The Mayor briefed Councillors on his confidential briefing by senior Queensland Health staff in their offices in Cairns in early December 2015 with regard to ensuring the future of the Mareeba State Hospital and provision of health services to our community. He further advised that Council will receive a comprehensive and confidential briefing by senior departmental officers on 17 February following the regular Council meeting.

ADHOC-1   DRAFT MAREEBA SHIRE PLANNING SCHEME

Moved by Cr Ewin   Seconded by Cr Jensen

"That council seeks quotes from suitably qualified consultants to update the environmental significance overlay currently included in the proposed Mareeba Shire planning scheme, to include matters of local environmental significance which did not transition from the draft planning scheme that was put out for community consultation. The cost to be considered for inclusion in the 2016/2017 budget."

CARRIED

ADHOC-2   WORKSHOP REGARDING PCYC NEGOTIATIONS

Moved by Cr Ewin   Seconded by Cr Graham

"That a Councillor workshop be conducted on the 2 March 2016, with a view to informing council on the progress of negotiations with the PCYC so that negotiations can be finalised."

CARRIED

ADHOC-3   **FORMARTINE FOREST RESERVE**

Moved by Cr Holmes   Seconded by Cr Jensen

"That Council write to Forestry (b/c to Speewah Residents Association) requesting an investigation into the use of Formartine Forest Reserve for recreational horse riding purposes."

CARRIED

NEXT MEETING OF COUNCIL

The next meeting of Council will be held at   9:00 am on Wednesday 17 February 2016

There being no further business, the meeting closed at 9:34 am.

....
Cr Tom Gilmore
Mayor

APPENDIX 1 - ITEM-3 FRAUD AND CORRUPTION PREVENTION POLICY

FRAUD AND CORRUPTION PREVENTION POLICY

Draft ☑	Final ☐	Version:	1
File ref:		Policy Section:	Risk Management
Date Adopted:	1 February 2016	Review Date:	1 February 2018
Author:	Manager Development & Governance	Review Officer:	Director Corporate and Community Services

Mareeba Shire Council	Fraud and Corruption Prevention

CONTENTS

Version 1: 02/11/2011

Mareeba Shire Council	Fraud and Corruption Prevention

1.   POLICY INTENT

This policy is to be read in conjunction with the Fraud and Corruption Prevention Guidelines, the intent of both documents being to:

- provide guidance to Councillors and employees of the Mareeba Shire Council about what constitutes fraud and corruption;

- provide a clear statement that fraud and corruption is unacceptable at Mareeba Shire Council;

- outline the consequences for people who engage in such conduct;

- provide clear responsibilities and accountabilities for preventing fraud and corruption;

- establish a consistent approach across all areas of Council;

- present an integrated approach to fraud and corruption prevention and control that includes proactive measures designed to enhance system integrity (prevention measures) and reactive responses (reporting, detecting and investigating activities); and

- provide assurance to Council and the wider community that reports of fraud and corruption are properly investigated and appropriately dealt with.

2.   SCOPE

This policy applies to all Councillors and employees of the Mareeba Shire Council. **Employees** means all persons employed by Council on a permanent, temporary or casual basis and includes persons engaged under a contract of service, and volunteers.

The policy covers all circumstances when performing work, duties or functions for the Council, as well as related activities such as work-related functions, travel, conferences and any circumstances when a person is representing the Council. It applies to actual or suspected occurrence of fraud and corruption.

The policy is an important subset of Council's Risk Management Framework. Council will regularly assess fraud and corruption risks to establish the level and nature of its exposure to internal and external threats for all functions and operations.

This policy is also intended to complement and be implemented in conjunction with Council's Employee Code of Conduct and Complaints Management policy, including associated procedures.

3.   BACKGROUND

In developing its 2014-15 report on *Fraud Management in Local Government*, the Queensland Audit Office surveyed all 77 Councils in Queensland to determine how they performed against accepted standards for fraud and corruption control.

The report concluded that most Councils are not effectively managing their fraud risks and that there needs to be greater awareness and understanding of fraud and corruption, how widespread it is and what it costs local government.

Fraud threats are becoming increasingly complex with organisations at risk of fraud from both external parties, internal staff members, volunteers, and contractors. Fraud against local

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government impacts directly on the community by reducing the funds available for delivering public goods and services and undermines public confidence in the Council.

Making sure that appropriate fraud control measures are in place to prevent, detect, investigate and respond to fraud is an important governance requirement for all Councils. Effective fraud control strategies should be instigated by the executive and embedded in governance/risk programs and appropriately resourced and managed, as this will assist Councils in managing fraud risk to an acceptable level.

The following legislation and policies are relevant to the management of fraud and corruption within Mareeba Shire Council:

- Crime and Corruption Act 2001
- Public Interest Disclosure Act 2010
- Integrity Act 2009
- Local Government Act 2009
- Local Government Regulation 2012
- Criminal Code Act 1899
- Public Sector Ethics Act 1994
- Right to Information Act 2009
- Mareeba Shire Council Employee Code of Conduct
- Mareeba Shire Council Public Interest Disclosure Policy
- Mareeba Shire Council Enterprise Risk Management Policy and Framework

4.   DEFINITIONS

To assist in interpretation, the following definitions shall apply:

Corruption has the same meaning as 'corrupt conduct' under the *Crime and Corruption Act 2001*, being conduct of a person, regardless of whether the person holds or held an appointment, that:

   a) adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of—
      i. a unit of public administration; or
      ii. a person holding an appointment; and
   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—
      i. is not honest or is not impartial; or
      ii. involves a breach of the trust placed in a person holding an appointment, either knowingly or recklessly; or
      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.
   c) is engaged in for the purpose of providing a benefit to the person or another person or causing a detriment to another person; and
   d) would, if proved, be—
      i. a criminal offence; or
      ii. a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.

Corrupt conduct may include, but is not limited to:

   a) abuse of public office;
   b) bribery, including bribery relating to an election;
   c) extortion;
   d) obtaining or offering a secret commission;
   e) fraud;

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f) stealing;
g) forgery;
h) perverting the course of justice;
i) an offence relating to an electoral donation;
j) loss of revenue of the State.

Fraud shall mean a deliberate deception to facilitate or conceal the misappropriation of assets or the taking of an unlawful advantage or benefit.

Fraud may include, but is not limited to:

- Theft;
- Obtaining property, a financial advantage or any other benefit by deception;
- Causing a loss, avoiding or obtaining a benefit by deception;
- Knowingly providing false or misleading information to Council, or failing to provide information where there is an obligation to do so;
- A breach of trust in the performance of official duties, by which an employee or Councillor acts contrary to the interests of Council in order to achieve some personal gain or advantage for themselves or for another person or entity;
- Using forged or falsified documentation for an improper purpose;
- Deliberate mis-statement of accounting information for an improper purpose.

5.   POLICY STATEMENT

Mareeba Shire Council has zero tolerance for fraud and corruption and is committed to acting in the best interests of the community and upholding the principles of honesty, integrity and transparency. It is totally unacceptable for any Councillor or employee to engage in, or participate in, fraud or corruption.

The Council's commitment will be met by:

- maintaining an effective system of internal controls and compliance with those controls;

- taking a risk management approach to the prevention, identification and management of fraud and corruption and regularly undertaking fraud risk assessments to identify opportunities for fraud and implementing prevention and minimisation procedures in day to day operations. This process will assist managers, who are ultimately responsible for the prevention and detection of fraud within their respective sections, although it is Council's intent that the managers take a whole of Council perspective when considering this matter;

- establishing formal procedures for the investigation of allegations of dishonest and/or fraudulent behaviour;

- when allegations are proven to be true following investigation by a manager or other appointed investigating officer, reporting the outcome of the investigation to the Chief Executive Officer who will take appropriate disciplinary action or will refer the matter to the relevant agency (eg Crime and Corruption Commission, Queensland Police Force, Queensland Audit Office etc);

- ensuring all Councillors and staff are aware of their obligations in combating dishonest and fraudulent behaviour by issuing those persons with a copy of the relevant Code of Conduct and providing appropriate training on a regular basis;

- cultivating and maintaining and environment in which dishonest and fraudulent behaviour is actively discouraged;

- providing support mechanisms for internal whistleblowers who make a Public Interest Disclosure in relation to fraudulent or corrupt behaviour within the Council and taking action

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against anyone who takes reprisal action against a Council officer who reports suspected or known incidents.

6.   REVIEW

It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and approve appropriate changes.

7.   DISTRIBUTION REGISTER

Date	Issue No.	Copy No.	Issued To	Copy Type

This policy is to remain in force until otherwise determined by Council.

ATTACHMENT 2

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FRAUD & CORRUPTION PREVENTION GUIDELINES

CONTENTS

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Message from the Mayor and Chief Executive Officer

One of the major difficulties in combating fraud and other corrupt behaviour is the many and varied ways in which it can occur. For that reason it is critically important that all employees and Councillors are at all times aware of the possibility that fraud could happen in one form or another at Mareeba Shire Council.

As much as we all would like to think that it could only happen from external sources, evidence shows that fraud is often perpetrated from within an organisation.

Fraud is an ongoing and pervasive risk faced by our organisation. The report prepared by the Queensland Audit office on *Fraud Management in Local Government* (Report 19, 2014-15) concluded that most Councils are not effectively managing their fraud risks and recommended that all Councils assess themselves against the findings in the report as a priority and where needed, develop, revise or update their:

- policies and procedures for fraud and corruption management
- fraud and corruption control plans
- fraud risk assessments, and
- data analytics capability for fraud detection.

While fraud has always been included as a potential risk on the Council's Corporate Risk register, the intention of this guideline and the associated Fraud and Corruption Prevention policy is to bring an organisation-wide approach to managing the risks of fraud and corruption. The guideline has been developed with internal and external consultation and is modelled on established best practice prevention programs and standards.

This guideline applies to all officers and Councillors of the Mareeba Shire Council and is to be read in conjunction with the abovementioned Fraud and Corruption Prevention policy and the Council's Employee Code of Conduct.

While fraud control is an ongoing activity, the most important factor to ensure success is everyone's commitment, attitude and preparedness to take action.

Cr Tom Gilmore   **Peter Franks**
Mayor   Chief Executive Officer

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1. Fraud and Corruption Prevention Policy

Mareeba Shire Council's Fraud & Corruption Prevention policy and these guidelines have been developed to outline the Council's approach to the deterrence and detection of dishonest and/or fraudulent behaviour and corrupt conduct within the Council.

1.1. Corporate Plan Linkage

The Fraud and Corruption Prevention policy and these guidelines represent an example of how Council is fulfilling its commitment to open, transparent and accountable decision making, both internally and externally.

The Fraud and Corruption Prevention policy and these guidelines align with Council's 2014-2019 Corporate Plan via Key Strategic Priority - Governance.

This goal of this priority area is:-

Sound decision-making based on the understanding and confidence of the community, reflected in responsible long- term financial sustainability and clear strategic direction built around core local government business and affordable levels of service.

This is further articulated under Strategy GOV 5 which states:-

Conduct a work management systems and procedures review to develop an efficient organisation supported by cost effective and safe work practices and systems.

Outcomes achievable under the above Strategy are:

- Council delivers efficient and effective local government services and a culture of continuous improvement is developed within the organisation based on trust, shared beliefs and practices underpinned by the Council's corporate values and principles
- Organisational risk is managed within a comprehensive risk management framework.

1.2. Policy Statement

Mareeba Shire Council has zero tolerance for fraud and corruption and is committed to acting in the best interests of the community and upholding the principles of honesty, integrity and transparency. It is totally unacceptable for any Councillor or employee to engage in, or participate in, fraud or corruption.

The Council's commitment will be met by:

- maintaining an effective system of internal controls and compliance with those controls;

- taking a risk management approach to the prevention, identification and management of fraud and corruption and regularly undertaking fraud risk assessments to identify opportunities for fraud and implementing prevention and minimisation procedures in day to day operations. This process will assist managers, who are ultimately responsible for the prevention and detection of fraud within their respective sections, although it is Council's intent that the managers take a whole of Council perspective when considering this matter;

- establishing formal procedures for the investigation of allegations of dishonest and/or fraudulent behaviour;

- when allegations are proven to be true following investigation by a manager or other appointed investigating officer, reporting the outcome of the investigation to the Chief Executive Officer who will take appropriate disciplinary action or will refer the matter to the

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relevant agency (eg Crime and Corruption Commission, Queensland Police Force, Queensland Audit Office etc);

- ensuring all Councillors and staff are aware of their obligations in combating dishonest and fraudulent behaviour by issuing those persons with a copy of the relevant Code of Conduct and providing appropriate training on a regular basis;

- cultivating and maintaining an environment in which dishonest and fraudulent behaviour is actively discouraged;

- providing support mechanisms for internal whistleblowers who make a Public Interest Disclosure in relation to fraudulent or corrupt behaviour within the Council and taking action against anyone who takes reprisal action against a Council officer who reports suspected or known incidents.

1.3. Why do we need to implement a Fraud and Corruption Prevention Policy?

Fraud control is recognised as a key component of good governance. In the AS 8000 suite of Corporate Governance Standards produced by Standards Australia, fraud and corruption control, codes of conduct and whistleblower protection programs all feature predominantly as essential building blocks of good governance.

It is good business practice to implement a fraud and corruption prevention strategy. The advantages of working in an ethical environment free from fraud and corruption are many and include benefits for Councillors, staff and the Council. Benefits include:

- Enhanced morale;
- Job satisfaction;
- Employment security;
- Reduced stress;
- Improved efficiency;
- Ability to meet commitments; and
- Improved profitability.

"Research has shown that the ethical standards of an organisation impact on staff job satisfaction, commitment to the organisation, turnover and levels of stress experienced by staff".

1.4. Strategic Approach to Fraud and Corruption Prevention

The Council's strategy is to detect and prevent fraud and other corrupt activity impacting upon the Council and its operations by adopting a best practice approach to fraud and corruption prevention as represented by the Crime and Corruption Commission's (CCC) *Fraud and Corruption Control Guidelines for Best Practice*. The Guidelines advocate using a ten-point framework appearing below.

The CCC framework is acknowledged as the standard to which local and state government organisations should work.

The CCC states that an effective fraud and corruption control strategy should include the 10 attributes listed below:

1. Agency-wide Integrated Policy (*that is, the Fraud and Corruption Prevention policy document and these guidelines*)
2. Risk Management

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3.   Internal Controls
4.   Internal Reporting
5.   External Reporting
6.   Public Interest Disclosures
7.   Investigations
8.   Code of Conduct
9.   Staff Education and Awareness
10.   Client and Community Awareness

1.5. Our Goal

Our goal is to achieve best practice status in terms of fraud and corruption prevention.

This means that the Council is committed to ensuring that the organisational culture is about prevention of the occurrences of behaviour that fosters fraud and corruption.

1.6. Fraud and Corruption Risk Definitions

We all like to think that the people we work with are all honest, ethical and trustworthy and at the same time we all want those people to reciprocate these values. Therefore, one of the most dishonest acts a Councillor and/or employee can commit is to deceive those they work with by participating in fraudulent activity or corrupt behaviour. There are many definitions of "Fraud", but to understand what is meant by fraud in the context of these guidelines, the following definition is provided:

Fraud involves "the use of misrepresentations, dishonest or deceitful conduct in order to obtain some unjust advantage over another or to cause disadvantage to the Council".

According to the Police, **Fraud** can be described as encompassing a wide variety of deceptive, dishonest or unethical behaviours. Fraud is loosely described as the theft or improper use of an organisation's resources and can be committed by employees or persons external to the organisation. Fraud strips value from an organisation. Fraudulent activity will adversely impact on the finances, operational efficiency and/or reputation of an organisation and the longer a fraud continues, the more severe the consequences are likely to be.

Simply put, fraud may be defined as:

"Dishonestly obtaining a benefit by deception or other means."

For fraud to exist, deceit to gain a benefit must be intentional and not accidental. There is a general expectation for fraud to be associated with a deliberate attempt to deceive through false statements, actions or omissions.

Fraud is but one example of **corrupt conduct** as defined in section 15 of the *Crime and Corruption Act 2001*, other relevant activities that could be classified as corrupt conduct being:

- abuse of public office
- bribery, including bribery relating to an election
- extortion
- obtaining or offering a secret commission
- stealing
- forgery
- perverting the course of justice
- an offence relating to an electoral donation

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- loss of revenue of the State
- sedition
- homicide, serious assault or assault occasioning bodily harm or grievous bodily harm.

"In general terms, corruption involves improper acts or omissions, improper use of influence or position and or improper use of information".

Although corruption does not necessarily involve material gain for the perpetrator or material loss to the Council, it has a damaging effect in many ways but potentially through:

- reduced public confidence in the Council;
- loss of Council assets;
- damage to:
  - relationships with other government and private sector organisations,
  - integrity,
  - reputation,
- deprivation of resources;
- reduced capability; and
- inability to meet the corporate objectives of the Council.

1.7. Who Commits Fraud and Corruption?

Fraud can be committed by persons inside and outside the Council either alone, in collusion with other officials, or with people outside the Council.

1.8. How can Fraud and Corruption be prevented?

The most effective means of preventing fraud and other corrupt behaviour is for management to foster and encourage an ethical environment and to implement control mechanisms, which minimise the likelihood of fraud or corrupt practices occurring. Fraud and corruption may also be detected through internal and external audit reviews. Councillors and staff can also play a role in preventing fraud and corruption by:

- understanding the responsibilities of their position;
- familiarising themselves with correct job procedures and adhering to them;
- knowing what fraud is;
- being aware of strategies implemented in their areas to minimise fraud and corruption;
- being continuously vigilant to the potential for fraud; and
- alerting responsible people to the vulnerabilities.

Councillors and staff should be open with their colleagues and let them know by actions and statements that they would not condone or participate in fraudulent or unethical conduct or practice.

Councillors and staff should be alert and report any suspicions of fraudulent or other corrupt activity occurring in their work area or detected elsewhere in the Council. It is important to note that Councillors and staff who work in an area on a day-to-day basis are best placed to prevent and discover fraud, such as observing dishonest practices by peers or colleagues.

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1.9. Council Fraud and Corruption Reporting, Career Protection and Complainant Confidentiality

The Council is committed to supporting and protecting complainants who report breaches or alleged breaches of the Employee Code of Conduct, from victimisation and discrimination. The Council is committed to protecting the careers of employees who report suspected fraud, provided they are not involved in the fraudulent or corrupt activity.

Council will treat all complaints regarding allegations of fraudulent and/or corrupt behaviour in the strictest confidence and will only release a complaint where required by law.

1.10. Successful Fraud and Corruption Prevention

Key components of successful corruption prevention include:

- Tone at the top – the attitude of the Councillors and Senior Management team towards the overall risk and control environment in relation to managing unethical behaviour.
- Analysis of external and internal corruption risks which could potentially affect the achievement of objectives.
- Controls established throughout the Council's operations to assist to mitigate the risk of unethical behaviour eg. culture journey.
- Information and communication about corruption prevention activities.
- Monitoring process both in respect of controls and corruption prevention initiatives ensures that the system remains effective and dynamic.

2. Risk Assessment

Fraud and corruption risk management is an important subset of the Council's overall risk management framework. Management's main objective in fraud control is to minimise the risk of fraud and other corrupt activity against the Council. This objective is achieved by identifying fraud risks, determining strategies to control those risks, defining responsibility for, and a timetable in which to implement those strategies to manage fraud control risks.

With changes continuously taking place, managers must be alert to the dangers and opportunities for illegal and unacceptable practices to *seed* and *spread*. Particular changes, where careful consideration is necessary, include:

- changes to the delegation of responsibility;
- implementation of cost-cutting measures and drives for efficiency and productivity improvements;
- contracting out and out-sourcing;
- the impact of new technology;
- commercialisation of activities;
- workforce rationalisation; and
- changes to risk management practices.

Directors and managers have a responsibility to advise the Chief Executive Officer and Audit Committee of any significant changes to program structures and major changes in internal controls that could have an impact upon the occurrence of fraud and corruption so this can be taken into consideration in the ongoing management of risk exposures to the Council.

2.1. Review of Fraud and Corruption Risks

The Audit Committee will instigate a review of the Council's fraud and corruption risks at least once every 3 years. The review will:

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- determine whether the risk assessment methodology is still valid;
- determine if another risk assessment should be conducted;
- monitor changes in Council operations and environment since the last fraud risk assessment;
- develop a Fraud and Corruption Risk Assessment and Action Plan;
- address recommendations in the last Fraud and Corruption Risk Assessment and Action Plan which have not been implemented; and
- amend the Fraud and Corruption Risk Assessment and Action Plan and determine strategies to be implemented to manage residual risks identified in the Fraud and Corruption Risk Assessment.

2.2. Examples of Potential Fraudulent and Corrupt Activity

Some examples of fraudulent and corrupt activity commonly identified include:

Theft

The most common types of property stolen include:

- stationery and supplies,
- construction and maintenance equipment and tools,
- lap top computers,
- technical equipment,
- mobile telephones,
- cash,
- intellectual property.

Theft also includes the unauthorised use of credit cards, petrol cards, cabcharge cards or vouchers and theft of documents and data for financial gain.

Misuse of Council resources, including information and services for inappropriate private purposes

The misuse of Council resources for unofficial purposes and without proper authorisation is always a potential risk. Below are some examples of these risks:

- employees using Council plant and equipment to perform work on their own or other private properties on weekends.
- professional officers conducting private consultancies utilising council office equipment and materials.
- employees taking advantage of council maintenance work on their street or road to have work done around their own private property.

Other forms of misuse which appear to be relatively common include:

- Staff utilising mobile phones excessively for private purposes without reimbursement of costs.
- Internet services being used extensively for non-work purposes.
- Internet and intranet systems being used to distribute pornography and other offensive material.
- "left-over" materials and low value assets being claimed by staff.

Gifts, benefits and bribes

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Gifts, benefits and bribes are usually intended to influence the way the recipient carries out official functions. The intention may be to encourage the recipient not to look too closely at a fraud or corrupt activity, to look away when it is identified or even to actively participate in fraud. Exposure to offers of gifts, benefits and bribes is almost inevitable among officials who:

- Approve or can influence decisions
- Provide customer or client service
- Procure goods or services
- Carry out regulatory work
- Carry out any work with the private sector.

Zoning and Development

- Coercion, intimidation and harassment of Council planners dealing with development applications.
- Various inducements from developers to modify approved DA or conditions imposed.

Regulatory Compliance

- Private certifiers satisfying their clients by regularly overlooking conditions of consent and disregard for planning and building policies and procedures.
- Compliance officers accepting bribes and favours to allow illegal and or unauthorised activities.

Conflicts of Interest

A conflict of interest can involve the following matters:

Material Personal Interest - a person has a material personal interest in an issue if the person has, or should reasonably have, a realistic expectation that, whether directly or indirectly, the person or an associate stands to gain a benefit or suffer a loss, depending on the issue's outcome.

Conflict of Interest - is a conflict between the person's own personal interests and the public interest that might lead to a decision that is contrary to the public interest. However, a person does not have a conflict of interest in a matter because of:

- an engagement with a community group, sporting club or similar organisation undertaken by the person in his or her capacity as an employee or a councillor;
- membership of a political party;
- membership of a community group, sporting club or similar organisation if the employee or councillor is not an office holder for the group, club or organisation;
- the person's religious beliefs
- the person having been a student of a particular school or their involvement with a school as a parent of a student at the school

There is also no conflict of interest if an employee or councillor has no greater personal interest in the matter than that of other persons in the local government area.

Procurement, Tendering and Contract Management

Activities associated with procurement, tendering and contract management have traditionally been very susceptible to fraud and corruption. They normally result from bribes, commissions and /or conflicts of interest mentioned previously. Examples of the type of fraud and corruption risk exposures include:

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- Order splitting to avoid tendering or obtaining quotes
- Collusion with suppliers to provide dummy quotes
- Abuse of emergency orders
- Accepting late tenders without justification
- Approving fraudulent contract variations

Human Resources

- Applicants for positions falsifying career background details.
- Direct recruitment of friends and relatives to permanent and casual positions.
- Development of personal relationship with subordinate that can lead to favouritism.
- Creation of fictitious employees on the payroll

Computer Fraud

There are six main areas of computer fraud, namely:

- unauthorised alteration of input data;
- misappropriation, destruction or suppression of output data;
- alteration of computerised data;
- alteration or misuse of software programs;
- electronic claims processing; and
- unauthorised and/or deceptive electronic transfers of funds.

Forgery or falsification of records to originate or conceal a fraud

The falsification of records and processing of a false statement is fraud e.g. falsifying data on expense claims and receipts, credit card reimbursements, invoices or time sheets, job application forms, leave records and forgery of a signature on a cheque or document.

Provision of false or incomplete information

Provision of briefs or reports to management and to the public which are not objective, reflect personal agenda and are not in the best interests of the Council. Persons claiming to be someone else in order to obtain confidential information.

Abuse of official position for private gain

Acceptance of secret commissions, bribery, blackmail, corruption, improper use or sale of confidential information, bias to suppliers or contractors and bias in staff promotions or appointments.

Unauthorised sale or provision of information

Unauthorised sale or provision of confidential information or the disposal of assets. Such fraud may also apply to client information. Other frauds include corrupt procurement/ tendering practices.

2.3.   Areas of Business and Administrative Risk

The following highlights areas of high fraud and corruption risk facing the Council.

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Areas of risk to explore

The CMC survey *Profiling the Queensland public sector* (CMC 2004c) provides an insight into operational areas and functions perceived to have high fraud and corruption risk, including:

- financial functions — such as the receipt of cash, revenue collection and payment systems, salaries and allowances, entertainment expenses

- construction, development and planning functions — ranging from land rezoning or development applications to construction and building activities

- regulatory functions — involving the inspection, regulation or monitoring of facilities; and operational practices, including the issue of fines or other sanctions

- licensing functions — such as the issue of qualifications or licences to indicate proficiency or enable the performance of certain activities

- demand-driven or allocation-based functions — where demand often exceeds supply, including the allocation of services or grants of public funds; or the provision of subsidies, financial assistance, concessions or other relief

- procurement and purchasing functions — including e-commerce activities, tendering, contract management and administration

- other functions involving the exercise of discretion, or where there are regular dealings between public sector and private sector personnel (especially operations that are remotely based or have minimal supervision).

source: Crime and Corruption Commission's (CCC - formerly Crime and Misconduct Commission) *Fraud and Corruption Control Guidelines for Best Practice*.

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3.   Internal Control (Detection Systems)

The Council requires that all employees be alert to the signs of any possible fraud and corruption. This type of proactive approach towards internal control is considered by many to be the first line of defence in the fight against fraud.

To assist employees in identifying possible symptoms of fraud and corruption, a list of common indicators is provided in Appendix B.

In addition, the Council has the following mechanisms in place to detect fraud and corruption including:

- A risk management regime that covers the assessment of fraud risks;
- Strategic use of internal audit to target areas that are more susceptible to fraud and corruption;
- The establishment of an Audit Committee with specific mandates as described in Section 3.4 below;
- Monitoring and scrutiny of financial performance, especially large and/or unusual income and expenditure balances; and
- The monitoring of emails, internet usage and other electronic systems.

3.1.   Prevention

The Council understands that organisational culture plays a central role in allowing fraud and corrupt practises to take hold and flourish. Therefore, Council is committed to creating an organisational culture to encourage officers and Councillors to report any suspicion of fraud and/or corruption and to provide necessary training to assist in prevention of fraudulent and/or corrupt activities.

This includes fraud and corruption training as part of Employee Code of Conduct training, focused on an understanding of the high risk of detection and the resulting lack of benefits and rewards associated with undertaking fraud and corrupt behaviour (i.e. you will get caught and Council has a zero tolerance).

3.2.   Reporting and Responsibilities

The main objective of the Fraud and Corruption Prevention Policy is to minimise the risk of fraud and other corrupt practices against the Council. Employees and councillors also have a responsibility to the Council for fraud and corruption prevention, and any incident of suspected fraud or other corrupt activity should be reported in accordance with Sections 4 or 5 of these Guidelines.

3.3.   Councillors and Chief Executive Officer

Councillors and the Chief Executive Officer are responsible for:

- *promoting* a sound knowledge of Fraud and Corruption Prevention throughout the Council and ensuring all legislative obligations in relation to reporting and investigating fraud and corruption matters are met;
- *maintaining* their awareness and that of all employees of their responsibilities relating to fraud and corruption control through the issue of Guidelines, Fact Sheets and procedural instructions;
- *raising* community awareness of the Council's commitment to fraud and corruption prevention
- *promoting* awareness and compliance with the Council's Employee Code of Conduct;

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- *raising* awareness of the extent of penalties which can be imposed on any person conducting fraudulent or other corrupt activities against the Council;
- *requiring* councillors and employees to prevent and minimise fraud and corruption by focusing on ethical behaviour, good practices and sound internal controls;
- *arranging* regular fraud and corruption awareness training courses and/or awareness sessions for councillors and all employees;
- *ensuring* by regular review that appropriate security measures and personnel clearances are in place with regard to fraud and corruption prevention and detection;

3.4.   Audit Committee

The Council has established an Audit Committee in accordance with Chapter 5, Part 11 of the *Local Government Regulation 2012* and assigned this Committee the responsibility for evaluating the Council's exposure to fraud and corruption and overseeing the implementation of risk management including fraud and corruption control measures in the Council.

The Audit Committee will support the Chief Executive Officer by:

- *developing* strategies to promote fraud awareness and ethics for employees and councillors;
- *undertaking* a Fraud and Corruption Risk Assessment at least every three years, or following any major structural, functional or directional changes of the Council;
- *determining* fraud and corruption control strategies to address risks identified by the Fraud and Corruption Risk Assessment;
- *issuing* guidelines to councillors and employees on the reporting of incidents of suspected fraud and corruption;
- *recommending* appropriate policies for the detection and prevention of fraud and corruption;
- *annually* reviewing and updating this policy to ensure it reflects best practice principles and standards in fraud and corruption prevention;
- *considering* the implications of fraud and corruption issues arising from investigations and advising the Chief Executive Officer on appropriate action; and
- *reporting* to the Executive Management Team and Council on proposed new initiatives and major systemic issues.

3.5.   Fraud and Corruption Investigation

The Director Corporate & Community Services in association with the Manager Development & Governance will:

- be a reporting point for incidents of suspected fraud and corruption;
- provide advice and guidance to employees seeking clarification as to what constitutes fraud and corruption;
- assess and advise on the manner in which allegations of suspected fraud and corruption should be reported;
- report on any instances of suspected fraud and corruption to the Chief Executive Officer;
- make appropriate arrangements for the investigation of incidents of suspected fraud via either internal or external investigations; and
- provide a central referral point on fraud and corruption related matters for employees, investigators and external authorities such as the CMC, Police, Queensland Audit Office or Ombudsman.

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Depending on the nature and seriousness of any incidents of suspected fraud and corruption, the Director Corporate & Community Services will liaise with the relevant section Managers to ensure the Council's premises are secure to prevent:

- unauthorised access to premises;
- unauthorised removal of information or assets;
- theft of assets;
- damage to assets, and
- physical threat to employees (eg by members of the public).

3.6. Whistleblower Support

The Manager Organisational Development will co-ordinate the protection from reprisal for the whistleblower or fraud/corruption discloser and will:

- provide referrals to counselling services for the discloser and accused;
- monitor, via feedback from the discloser and accused, whether the support is working;
- when appropriate, and in consultation with the relevant manager, relocate discloser and/or accuser to a different work area during the investigation.

The Manager Organisational Development will also provide advice to the Executive Management Team about employee conduct and obligations and employer responsibilities. The Manager Organisational Development will also liaise with the Director Corporate and Community Services in relation to the coordination of investigations regarding fraud and corruption matters as they relate to breaches of the Council's Employee Code of Conduct.

3.7. Manager Systems and Customer Service

The Manager Systems and Customer Service is responsible for Information Security within the Council including:

- implementation of approved IT security policies;
- development of IT security procedures and guidelines;
- monitoring of IT security;
- provision of reports and advice on IT security matters to the Council and Executive Management Team, and
- ongoing training and awareness in IT security matters for authorised users.

3.8. Directors

Are responsible for:

- taking a leadership role in promoting ethical behaviour within the Council;
- implementing and maintaining appropriate fraud and corruption prevention strategies;
- ensuring the implementation and continued operation of an adequate system of internal control to protect the Council against fraudulent and corrupt activity including threats to the Council's computer systems;
- ensuring that employees within their area of responsibility receive appropriate fraud and corruption awareness training and understand the Council's Employee Code of Conduct; and
- identifying and managing potential fraud and corruption risks to their area of responsibility.

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3.9.   Managers and Supervisors

Are responsible for:

- ensuring that appropriate internal controls are in place to minimise fraud and other corruption risks;
- ensuring that internal controls are operating effectively;
- providing ethical advice and support to staff and creating an environment in which fraud and corruption is discouraged and readily reported by employees;
- providing input to development of fraud and corruption control strategies and implementation timetable as required to address fraud and corruption risks identified in their area of responsibility during risk assessments;
- monitoring the implementation of fraud and corruption control strategies; and
- providing progress reports on the implementation of fraud and corruption control strategies if requested.

3.10.   Employees and Contractors

Employees and contractors have an obligation to:

- comply with the requirements of the Fraud and Corruption Prevention policy and these guidelines;
- be aware of their individual responsibilities under the policy and guidelines;
- comply with all legal requirements, policies and directives;
- avoid waste or misuse of Council resources;
- care for Council property, not misuse official information, and maintain and enhance the reputation of the Council;
- perform their duties in a professional and ethical manner with skill, care, diligence, honesty, integrity and impartiality in accordance with the Employee Code of Conduct;
- be scrupulous in their use of Council information, assets, funds, property, goods or services.

N.B. It is also the duty of both employees and contractors to report any corrupt or fraudulent activity coming to their attention.

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3.11. Responsibility Structure

COUNCIL FRAUD & CORRUPTION RESPONSIBILITY STRUCTURE			
COUNCILLORS AND CHIEF EXECUTIVE OFFICER *Supported by the Audit Committee*	• Policy and Strategy • Business Risk • Corporate Governance • Compliance (legislative, regulatory, community) • Image • Culture		
	DIRECTORS	• Develop and implement fraud and corruption prevention strategies for Directorate • Identify and mitigate actual and potential corruption risks in the workplace • Monitor and review the effectiveness of mechanisms implemented to minimise and detect corruption • Demonstrate ethical conduct in all business dealings • Promote awareness of fraud and corruption prevention and ethical conduct in the workplace • Lead by example	
		MANAGERS	• Promote awareness of ethical conduct and mechanisms to prevent corruption • Provide input to policies, procedures and instructions that relate to areas of risk • Drive the Fraud and Corruption Prevention strategy • Monitor and review fraud and corruption prevention mechanisms in place • Provide ethical advice and support to staff • Monitor integrity of Fraud and Corruption Prevention Strategy
			STAFF • Ethical behaviour • Report suspected incidents of fraud and corruption • Compliance with fraud and corruption controls including the Fraud and Corruption Prevention Policy and these guidelines

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4.   Internal Reporting

Council is committed to giving any reports and/or disclosures of fraud and corrupt activity the level of importance required.

Therefore any reports received about this type of activity will be assessed by the Director Corporate & Community Services and Manager Development & Governance in consultation with the Chief Executive Officer.

4.1.   Assessment of internal report

The assessment process will involve an analysis of the report to determine:-

- What type of report it is:-
  o Grievance,
  o Public interest disclosure,
  o Staff Code of Conduct breach,
  o Workplace Health and Safety incident,
  o Workplace conflict,
  o Fraud & Corruption,
  o Councillor misconduct breach,
  o Maladministration,
  o Waste of public funds,
  o Harm to a person with a disability,
  o Damage to the environment, or
  o A combination of any of the above.

- Once the report type is determined, this will then dictate how the report is to be investigated and whether external agencies will need to be informed; for example, CCC.

- The Chief Executive Officer will determine whether the report requires:
  (a) referral to another public sector entity;
  (b) further enquiries to be made;
  (c) investigation; and
  (d) finalisation

4.2.   How to make an internal report?

Attached in Appendix A is an internal report form. This can be completed and forwarded to the Director Corporate & Community Services for assessment. If the discloser/reporter provides their name then feedback will be provided to the person completing the form.

4.3.   Protection of internal disclosers/reporters and the accused

Under the *Public Interest Disclosure Act 2010*, Council is required to provide support to officers and/or Councillors making public interest disclosures.

Regardless of the above requirement, under Council's Workplace Health and Safety obligations, Council is required to establish and maintain a safe working environment. Therefore, Council via the relevant Manager and/or supervisor will render all appropriate support (including via the Employee Assistance Program) to officers and Councillors making an internal report or being accused of fraud and corrupt activity.

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4.4.   Internal Reporting Flow Chart

INTERNAL REPORTING FLOWCHART

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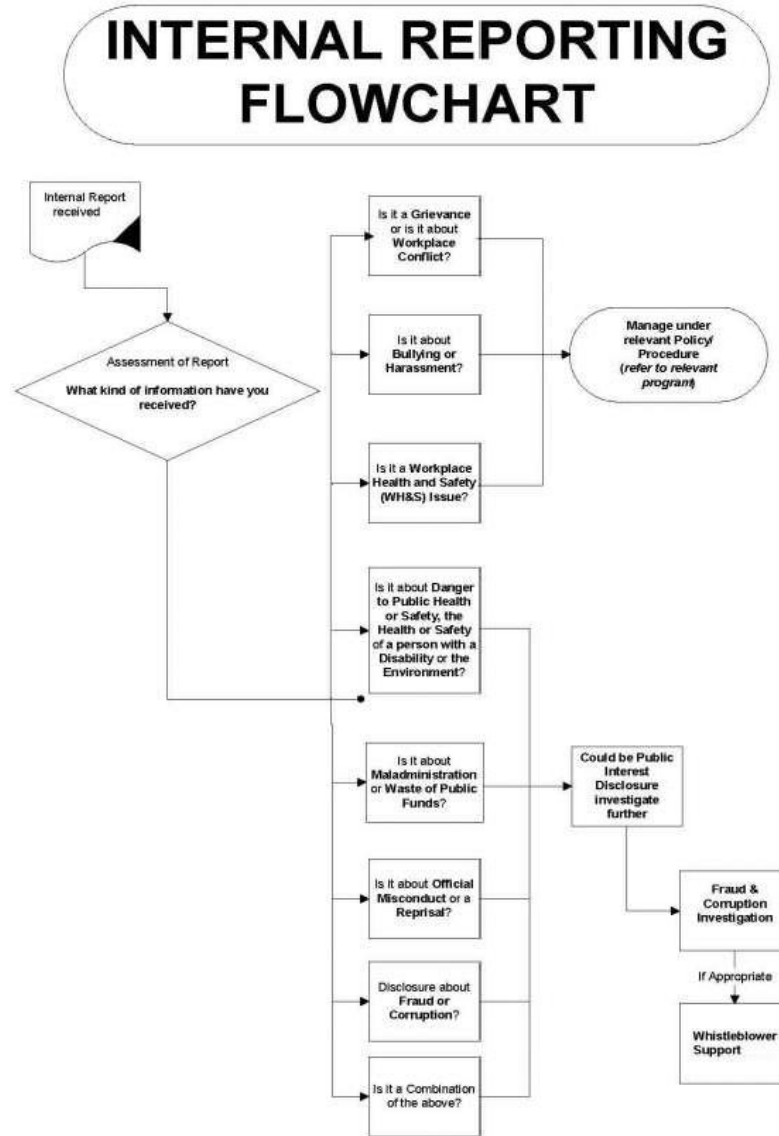
5.   External Reporting

The Director Corporate & Community Services is required to refer to the Chief Executive Officer all matters with the potential to be investigated by an external agency such as the CCC, the Ombudsman's Office, or Police.

Notwithstanding this requirement, the Council's *Public Interest Disclosure* Policy makes it clear that individual staff may make reports directly to external agencies.

5.1.   Reporting corrupt conduct to CCC

Corrupt conduct is conduct of any person that could adversely affect the honest and impartial exercise of official functions by a public official. A key notion is the misuse of public office. Examples include bribery, fraud and theft. A full definition appears in the *Crime and Corruption Act 2001* (C&C Act).

Under Sections 38 and 39 of the C&C Act, a public official must report all mere suspected instances of official misconduct to the CCC. This does not prevent any individual within the Council (or anyone else) providing information direct to the CCC about the same matter.

The Crime & Corruption Commission may be contacted at:

> Mailing address:
> GPO Box 3123, Brisbane Qld 4001, Australia
>
> In person: *(If you wish to make a complaint in person, please phone first for an appointment.)*
> Level 2, North Tower Green Square,
> 515 St Paul's Terrace,
> Fortitude Valley. Q
>
> Phone: 3360 6060
> Fax: 3360 6333
> Email: mailbox@ccc.qld.gov.au

5.2.   Reporting Criminal Offences to the Police

Council staff may report matters to the Police if it involves, or they suspect it involves, an offence. Fraud and theft are both examples of an offence. In some circumstances, it may be an offence not to report an offence to the Police (refer Section 544 of *Criminal Code Act 1899* [*Accessories after the fact to offences*]).

Under section 307A(3) of the *Local Government Regulation 2012*, where Council property (including property in Council's possession) is suspected of being stolen and the loss is more than $500 for money or $1,000 for any other asset, the Chief Executive officer must, as soon as practicable, but no more than 6 months after becoming aware of the loss, notify the following:

a)   the Minister;
b)   the auditor-general;
c)   for a loss resulting from the commission of an offence under the Criminal Code or another Act—a police officer;
d)   for a loss resulting from the corrupt conduct of a councillor, a local government employee or local government worker—the Crime and Corruption Commission.

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The Police provide the following options:

Crime Stoppers: 24 hours

If you have any information that may help solve a crime, contact Crime Stoppers on their toll free number.

Remember that callers are not required or expected to give their names or addresses, or to reveal their identity. For those who wish to remain anonymous, total anonymity is guaranteed.

Telephone: 1800 333 000 (Toll Free)

Report an Offence

If you wish to report an offence please attend, write or telephone your nearest police station (Policelink 131 444).

For emergencies within Australia dial '000'.

5.3.   Reporting Administrative Conduct to the Qld Ombudsman

The role of the Ombudsman is to promote fairness and integrity in public administration in Queensland. The Ombudsman's Office is an independent organisation that investigates conduct that may be:

- Illegal;
- Unreasonable, unjust or oppressive;
- Improperly discriminatory;
- Based on improper motives or irrelevant grounds; and
- Based on a mistake of law or fact.

The Ombudsman gives priority to complaints raising systemic and procedural deficiencies in public administration or serious abuse of power. The focus of the Office is to identify problems and mistakes to ensure that they are resolved and rectified.

N.B. Where possible, the Ombudsman prefers that public sector agencies first attempt to resolve matters internally. This could include attempting conciliation as an alternative to investigation.

The Ombudsman may be contacted at:

In person: *(If you wish to make a complaint in person, please phone first for an appointment.)*
Level 17, 53 Albert Street
Brisbane QLD 4000

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Mailing address:
GPO Box 3314
Brisbane QLD 4001

Tel: 07 3005 7000
        Freecall (outside Brisbane) 1800 068 908
Fax: 07 3005 7067
Email: ombudsman@ombudsman.qld.gov.au

5.4. Reporting to the Auditor-General

Serious and substantial waste is any uneconomical, inefficient or ineffective use of resources which results in a significant loss or wastage of public funds. The conduct that led to the waste may be authorised or unauthorised.

It includes expenditure that should not have been incurred, that exceeded what was required, or had no benefit for the organisation.

A person may make complaints directly to the auditor-general regarding misappropriation of Council property.

In addition, under section 307A(3) of the *Local Government Regulation 2012*, where Council property (including property in Council's possession) is suspected of being stolen and the property has a value of more than $500 for money and more than $1,000 for any other asset, this matter must be reported as soon as practicable (but no later than 6 months after becoming aware of the loss) to the auditor-general.

The Queensland Audit Office may be contacted at:

In person:
Level 14
53 Albert Street
Brisbane QLD 4000
Australia

Mailing Address:
PO Box 15396
City East QLD 4002

Phone: (07) 3149 6000
Email: qao@qao.qld.gov.au

6. Public Interest Disclosures

This section is intended to be read in conjunction with Council's policy on *Public Interest Disclosure* and the *Public Interest Disclosure Act 2010*. It is <u>not</u> intended to be read as a stand-alone guide to managing public interest disclosures.

Council understands the importance of promoting an environment where reporting of any suspicion of fraud and corruption is seen as mandatory and <u>not</u> seen "*as dobbing on your mates*". In fact, people making disclosures/reports should be encouraged and protected to the fullest extent possible.

On the other hand, people <u>not</u> reporting fraud and corruption should consider themselves as *accessories after the fact* and liable to the same punishments as the person who committed the

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fraud and/or corruption. Council's Employee Code of Conduct backs up this view by requiring any suspected Official Misconduct (as defined in the policy) to be referred to the Council's CCC Liaison Officers.

6.1. What are public interest disclosures?

Public Interest Disclosures are defined in Chapter 2 (sections 11, 12 and 13) of the *Public Interest Disclosure Act 2010* (PID Act) as disclosure of information related to:-

- Corrupt conduct and the disclosure is made by a public official (section 13 PID Act);
- Serious maladministration and the disclosure is made by a public official (section 13 PID Act);
- A substantial misuse of public resources and the disclosure is made by a public official. This does not include disagreements over policy matters such as funding amounts, purposes and priorities of expenditure. (section 13 of PID Act);
- Substantial and specific danger to public health or safety or to the environment and the disclosure is made by a public official (section 13 of PID Act);
- Substantial and specific danger to public health or safety of a person with a disability or substantial and specific danger to the environment. This type of disclosure can be made by anybody (section 12 of PID Act); and
- Conduct, by someone else, which is a reprisal. This disclosure can be made by anybody (section 12 of PID Act).

6.2. Who can receive a public interest disclosure?

Any supervisor, Manager, Director, the Chief Executive Officer or Councillors may receive public interest disclosures.

Once received, everyone involved must maintain confidentiality, ensure the immediate safety of the people involved, and, if the Chief Executive Officer has not been informed, report the matter to the Chief Executive Officer.

The Chief Executive Officer, with the assistance of the Director Corporate & Community Services and the Manager Development & Governance, will assess the report to determine the most appropriate method of investigation and the support systems to be put in place for the discloser and accused.

6.3. Enquiries regarding public interest disclosures

Enquiries regarding public interest disclosures should be referred to the Director Corporate & Community Services.

7. Investigations

7.1. Preliminary investigations, minor investigations and investigations not undertaken by the Police

Responsibility for the coordination of fraud and/or corruption investigations within the Council lies with the Director Corporate & Community Services who has delegated authority from the Chief Executive Officer and is accountable to the Chief Executive Officer for the conduct of these types of internal investigations. The Director Corporate & Community Services will inform the Chief Executive Officer of all matters requiring investigation.

Reports to the Chief Executive Officer of prima facie cases of fraud or corruption should include the following information in writing wherever possible

- The names of the suspected offender(s) (where known);

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- Details of the allegation/s and/or offence/s; eg
  - o a chronological account of the facts giving rise to the allegation(s);
  - o details of witnesses;
  - o copies of relevant documents;
  - o references to any relevant legislation; and
- A nominated contact officer.

Where the decision to investigate a matter has been determined, the allocated manager will be responsible for preparing a brief investigation plan in conjunction with the investigator which includes:

- Description of the alleged wrongdoing;
- Objectives of the investigation;
- Scope of the investigation and strategies to be used;
- Details of initial enquiries;
- Resources needed; and
- Timeframe.

7.2. Conducting an Investigation

For disclosures classified as serious, only investigators or auditors skilled in investigation work will perform the investigation.

For disclosures considered to be minor, the Director Corporate & Community Services may consider using an internal officer to conduct the investigation. In all cases, the person performing the investigation must be independent.

The Director Corporate & Community Services will determine who should be notified of an impending investigation and when i.e., those to be investigated, managers (whose areas may be affected by the investigation) and those directly involved in the investigation process.

Once an investigation has been completed, a copy of the investigator's report will be provided to the Director Corporate & Community Services for the purpose of determining any further action.

A copy of the final report will be provided to the Chief Executive Officer.

The Director Corporate & Community Services is responsible for the security and access of all files, records and evidence relating to disclosures and investigations.

If disciplinary action is recommended, the Council's disciplinary procedures will apply.

7.3. Rights of Individuals

Council employees and councillors subject to allegations of a fraudulent or corrupt act are considered innocent unless and until proven guilty. An employee or councillor has the right not to have details of the allegation disclosed to and discussed by people not concerned with the matter.

A person who suspects that fraudulent or other corrupt activity may be taking place at the Council should discuss the matter with their supervisor or may make a report direct to the Director Corporate & Community Services, or in the case of a councillor, to the CEO or Mayor in the first instance. Persons suspected of fraudulent activity should not immediately be informed of these suspicions until advice has been received regarding appropriate action, particularly regarding collection of potential evidence. Employees working in an area in which fraud or other corrupt

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conduct is suspected may be interviewed by Council investigators or by the police. Employees and councillors have a common law duty to assist police with their investigations.

Employees or councillors who believe that the answer to a question during a fraud investigation or other criminal matter may implicate them in the fraud or other criminal offence have a right not to answer the question. Prior to the commencement of an interview, fraud investigators and police are legally bound to advise employees or councillors of their legal rights, including their right to legal representation during the course of the interview.

8.   Employee Code of Conduct

Conduct and disciplinary standards which relate to Council personnel are contained in the Employee Code of Conduct and the Misconduct and Discipline Policy and Procedure.

Council employees are required to accept the Employee Code of Conduct as a condition of employment and attend the Council Induction program and awareness training.

Councillors are bound by:

- The purposes and principles of local government
- The responsibilities and powers of Councillors
- Any other obligations under the *Local Government Act 2009*

Where there is a conflict between the public interests and the private interests of a Councillor, including their relatives and associates, the overall public interest must prevail.

The Council's Employee Code of Conduct reflects the ethical standards, values and principles by which the Council's employees are required to perform their duties.

By their nature, Codes of Conduct cannot cover all possible situations that may occur. If in doubt as to the correct course of action or if employees are faced with a grey area or potential or actual conflict of interest, advice should be sought from their line manager, or Manager Development & Governance or Director Corporate & Community Services.

Contravention of the Employee Code of Conduct may result in formal disciplinary action.

9.   Staff Education and Awareness

9.1.   Fraud and Corruption Prevention Training

The Council recognises that the level of awareness amongst all employees and councillors of fraud and corruption issues must be high so that employees can identify fraud and corruption and thereby prevent their occurrence. This will be achieved through:

- ensuring all employees attend the Council's Induction Program, including awareness training on the Fraud and Corruption Prevention policy and these guidelines and the Employee Code of Conduct;
- ensuring new councillors receive awareness training on the Fraud and Corruption Prevention policy and these guidelines and their roles and responsibilities under the *Local Government Act 2009*;
- ensuring all employees and councillors are made aware of updates and changes to fraud-related policies, procedures, Code of Conduct etc.
- ensuring appropriate fraud information is distributed through senior management meetings;
- circulation of newsletters and other publications relating to fraud and corruption; and
- ensuring appropriate staff participation in the Fraud and Corruption Risk Assessment Review and other audit activities undertaken by the Council's external and internal auditors.

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10.   Client and Community Awareness

Those who deal with the Council and the community in general should know that any form of fraud or corruption will not be tolerated within the Council. This reduces the likelihood that persons outside the organisation will attempt to influence those within the Council to act fraudulently or corruptly.

Council strategies for increasing customer and community awareness include:

- promoting the Council's initiatives and polices on fraud and corruption prevention on our website;
- referring to fraud and corruption initiatives in the Council's Annual Report.

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Appendix A: Internal Reporting Form

INTERNAL REPORTING FORM

This form may be used by councillors and employees to make public interest disclosures in accordance with the Council's *Public Interest Disclosure* policy.

Before completing this form, it is recommended that you familiarise yourself with the Council's *Fraud and Corruption Prevention Policy, Public Interest Disclosure Policy* and the protection available to you under the *Public Interest Disclosure Act 2010.*

Please place your report in an envelope marked **"CONFIDENTIAL"** and address it to the Chief Executive Officer.

Your name (optional):	
Manager you work for:	
Where you can be contacted:	
Are you prepared to be interviewed?	
Nature of offence(s) **(please provide times/dates and places)**	
Details of suspected offender(s) where known	
Are external parties involved? (please supply names of people/companies involved)	
Details of witnesses if any? **Are they prepared to back your disclosure?**	
Have you raised your disclosure with your manager and/or other senior management? **If so, who has been informed, when, what was the response?**	
Is the disclosure confined to one location or could it be happening elsewhere in the organisation?	

Please forward this form to the Chief Executive Officer

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Appendix B: Indicators of Fraud and Corruption

EMPLOYEE RELATED

- Employees suffering financial hardship;
- Employees apparently living beyond their means;
- Heavy gambling habits;
- Employee having close personal relationships with another employee (possible collusion or undue influence);
- Close relationships developing between staff and customers/contractors;
- Employee having close personal relationship with organisation/individual providing goods and services and not declaring this as per the Code of Conduct (ie. conflict of interest);
- Employee responsible for inspections, audits and regulatory activities having close personal relationship with organisation/individual under review;
- Signs of drinking or drug abuse problems;
- Staff who work excessive hours or who do not take holidays (on-going corrupt practices may be detected by relieving officer);
- Senior staff involved in "junior" work, such as purchasing, ordering and receiving;
- Excessive number of duties residing with one person;
- Excessive control of all records by one officer ie keeping vital records away from workplace;
- Staff incentives for exceptional performance (misleading or false performance reporting);
- Employees with outside business interests or other jobs;
- Managers bypassing subordinates;
- Subordinates bypassing management;
- Secretiveness;
- Apparent personal problems;
- Marked character changes;
- Poor morale;
- Unusual working hours on a regular basis (pilfering after hours or using Council equipment for personal use);
- Excessive overtime (may not be legitimate);
- Large backlogs in high risk areas;
- Refusal to comply with normal rules and practices; and
- Poor security checking processes over staff.

TRANSACTION RELATED

- Selection of contractors/consultants;
- Sale of confidential information;
- Favouritism in granting licences;
- Licences granted prior to the completion of the appropriate probity checks;
- Reduction of assessable fees or duty;
- Purchase order splitting below a level that would require higher approval. This can occur with tenders, purchase orders and expense vouchers;
- Excessive credit notes, refunds or credit adjustments;

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- Different suppliers with the same address;
- Supplier delivery does not match order or is incomplete;
- Supplier advised of change to order without proper approval and documentation;
- Cheques or statements given to staff for handing to suppliers;
- Cheques made out to cash;
- Excessive levels of waived late payment charges;
- Terminated employees still appearing on the payroll;
- Absence of controls and audit trails;
- Missing supporting documentation required to complete an application or request;
- Missing information on an application or request form;
- Cheque signatories who approve payment;
- Cash register takings do no reconcile with receipts issued; and
- Excessive refunds or cancelled receipts.

COMPUTER RELATED

- Computer access not restricted by password;
- Poor physical security over computers;
- Records of computer hardware and software not continually maintained;
- Sharing of passwords and infrequent change of passwords;
- Inappropriate levels of access;
- Inadequate data integrity controls ie. no transaction reports, edit reports, reconciliations;
- Ineffective change controls ie. unauthorised software program changes, inadequate testing of program changes;
- Unauthorised disclosure of information;
- Introducing viruses to the system which may then affect system availability, response, corrupt data;
- Unauthorised use of computer resources eg. running personal business, using computers to gain privileged access to other systems ("hacking"), excessive use of Internet, downloading inappropriate material from the Internet;
- Inadequate job segregation ie. between development and operational functions; and
- Inadequate audit trail of data or system changes.

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ENTERPRISE RISK MANAGEMENT POLICY

Draft ☐	Final ☑	Policy No:	
File ref:		Policy Section:	Risk Management
Version:	1		
Date Adopted:	1 January 2014	Review Date:	1 January 2017
Author:	Carried over from TRC	Review Officer:	Manager Development & Governance

Mareeba Shire Council	Enterprise Risk Management Policy

CONTENTS

Version #: 00/00/2009

Mareeba Shire Council	Enterprise Risk Management Policy

1.   POLICY INTENT

The intent of this policy is to:

- provide a framework consistent with the current Australian/New Zealand Standard ISO 31000:2009 for the purpose of identifying, assessing and managing risk throughout the whole of the organisation. This will ensure a consistent approach to risk management processes that will protect the Council, its employees and the community against loss from foreseeable risks.

- create an environment where Council, management and staff assume responsibility for risk management through consistent risk management practices and which will ensure resources and operational capabilities are optimised.

2.   SCOPE/OBJECTIVES

Management of risk is everyone's responsibility. This policy therefore applies to all Councillors and staff of the Mareeba Shire Council and any other persons engaged in the performance of work on behalf of the Council including labour hire personnel, apprentices, trainees, persons gaining work experience, volunteers, consultants, contractors, sub-contractors and their employees.

The objectives of this policy are to:

- Align Council's risk management activities to, and support business objectives identified in, Council's corporate and operational plans;
- Maintain and improve the safety, reliability and quality of service provided by Mareeba Shire Council, within Council's controls and capabilities;
- Demonstrate transparent and responsible risk management processes which align with accepted best practice through the implementation of a comprehensive risk management framework;
- Minimise or eliminate adverse impacts from Council's services or infrastructure on the community, visitors and the environment;
- Capitalise on opportunities identified for Mareeba Shire Council;
- Safeguard Council's employees, contractors, committees, volunteers, assets, financial sustainability, property, reputation and information;
- Promote risk management principles as a strategic tool to ensure better informed decision making throughout Council; and
- Embed a culture of risk management across the Council.

3.   POLICY STATEMENT

Mareeba Shire Council recognises that, as a public authority, it is exposed to a broad range of risks which, if not managed, could adversely impact on the organisation achieving its strategic objectives. Therefore, Council will implement a systematic risk management methodology to identify and address, where practical, areas of potential risk within Council.

Council has a number of risk treatment plans in place. This policy and the related Enterprise Risk Management Framework will ensure these plans are integrated in order to ensure an enterprise approach to risk management.

Council acknowledges the moral, financial and legal responsibilities to effectively manage risks and opportunities in all areas of operations. The management of risk is to be integrated into all corporate planning, service delivery activities and processes.

Mareeba Shire Council   **Enterprise Risk Management Policy**

4.   PRINCIPLES

The following principles will be applied to ensure that the Council's stated objectives are achieved:

- Implementation of a risk management framework which is consistent with the current Australian/New Zealand Risk Management Standard ISO 31000:2009 for making decisions on how best to identify, assess and manage risk throughout all areas of Council;
- Prioritise identified risks and implement treatments progressively based on the level of risk assessed and the effectiveness of the current treatments;
- Integrate risk management with existing planning and operational processes, including the Corporate Plan. By integrating the various risk control measures into strategic planning ensures that Council's exposure to risk is minimised;
- Take into account relevant legislative requirements and political, social and economic environments in managing risks;
- Create a culture of risk awareness throughout the organisation through training, induction, promotion and risk review and reporting mechanisms; and
- Ensure resources and operational capabilities are identified and responsibility for managing risk is allocated.

5.   POLICY DEFINITIONS

Risk

A risk is the chance of something occurring that has the potential to cause loss, damage or injury.

Risk Management

Risk management is the application of management policies and processes to enable the systematic identification, analysis, treatment and monitoring of risk.

Risk management allows opportunities to be taken when appropriate while also minimising the likelihood and impact of undesirable events or outcomes..

Enterprise Risk Management (ERM)

- Enterprise risk management (ERM) is the management of risk not only in conventional hazard categories such as health and safety, IT, finance, but in the full spectrum of strategic and operational risk.

- ERM is the structured approach of aligning strategy, processes, people, technology and knowledge with the purpose of evaluating and managing risk. *Enterprise wide* means the removal of traditional functional, divisional, departmental or cultural barriers.

- ERM is a top down approach rather than the traditional bottom up approach used in departmental silos, based on and supportive of organisational strategy that is focused on new ways to manage risks of highest priority.

- The moving away from a fragmented, traditional risk management of departments to the adoption of ERM involves a paradigm shift in thinking about risk; from risk is always something bad, involving loss, to an occurrence that may present opportunities that could have both positive and negative consequences.

Risk Register

A list of identified and assessed risks.

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6.   ROLES AND RESPONSIBILITIES

In adopting this policy, Council accepts its responsibility to ensure that sufficient resources are applied to managing the risks identified.

The Chief Executive Officer has overall responsibility for administering risk management systems, policies and procedures.

Directors and Managers are accountable for risk management systems, policies and procedures through appropriate actions in their areas of responsibility. This will require reviewing, updating and reporting of risks regularly to the Executive Management Team and the Audit Committee.

Employees will be expected to apply risk management practices in their day to day activities.

The Audit Committee in conjunction with the Internal Audit Contractor will review and monitor Council's risk management practices.

7.   POLICY DISCLOSURE

This policy is to be made available publicly on Council's website and intranet.

8.   REVIEW

It is the responsibility of the Manager Development and Governance to monitor the adequacy of this policy and recommend appropriate changes. This policy will be reviewed when any of the following occur:

1. Audit reports relating to risk management activities being undertaken by Council indicate that a policy review from a legislative, compliance or governance perspective is justified.
2. Relevant legislation, regulations, standards and policies are amended or replaced.
3. Other circumstances as determined from time to time by the Chief Executive Officer or through resolution of Council.

Notwithstanding the above, this policy and Council's risk management framework will be reviewed at least every three years to ensure their continued relevance, effectiveness and application.

This policy is to remain in force until otherwise determined by the Council.

APPENDIX 2 - ITEM-7 REGULATORY FEES 2016 2017 FINANCIAL YEAR

BEING FOR LOCAL LAWS AND ENVIRONMENTAL HEALTH

Fee	Fee Description	Per	Approved Fee 2015/2016	Proposed Fee 2016/2017	Notes
ENVIRONMENTAL HEALTH					
	Searches				
F0030	Record Search	search	$70.00	**$75.00**	
F0031	Physical Inspection (Sale Search)	inspection	$290.00	**$300.00**	
	Food Act *				
F0032	Design & Fit out (without plan assessment)	application	$290.00	**$300.00**	
F0033	Design & Fit out (with plan assessment)	application	$405.00	**$410.00**	
F0034	Temporary Food Business (1 event)	application	$125.00	**$130.00**	
F0035	Application High Risk Food Business*	application	$715.00	**$730.00**	
F0036	Application Medium Risk Food Business*	application	$575.00	**$585.00**	
F0037	Application Low Risk Food Business*	application	$275.00	**$280.00**	
F0038	Application Renewal High Risk Food Business*	application	$590.00	**$600.00**	
F0039	Application Renewal Medium Risk Food Business*	application	$310.00	**$320.00**	
F0040	Application Renewal Low Risk Food Business*	application	$215.00	**$220.00**	
	* based on the Priority Classification System for Food Businesses				
F0041	Application Restoration of Food Licence	application	$95.00	**$95.00**	
F0042	Application for Amendment of Food Licence	application	$105.00	**$105.00**	
F0043	Application for Replacement of Food Licence	application	$70.00	**$70.00**	
F0044	Inspections - for non-compliance, improvement	inspection	$295.00	**$300.00**	
F0045	Inspections - by request	inspection	$275.00	**$280.00**	
F0046	Food Safety Program Accreditation of Program by a Council Food Safety Auditor	premise	$690.00	**$705.00**	
F0047	Non-Conformance Audit of a Food Safety Program by a Council Food Safety Auditor	premise	$375.00	**$380.00**	
F0048	Amendment of Accredited Food Safety Program	premise	$315.00	**$320.00**	
	Personal Apperance Services				
F0049	Design & Fit out (with plan assessment)	application	$425.00	**$430.00**	
F0050	Application for Licence	application	$415.00	**$425.00**	
F0051	Application for Renewal of Licence	licence	$250.00	**$255.00**	
F0052	Inspection non higher risk	licence	$210.00	**$215.00**	
F0053	Re-inspection non higher risk	licence	$145.00	**$145.00**	
F0054	Application to Transfer Licence	licence	$205.00	**$210.00**	
F0055	Replacement Licence	licence	$70.00	**$70.00**	
F0056	Application for Amendment of Licence	licence	$225.00	**$230.00**	
LOCAL LAWS ACTIVITIES					
	Accommodation Facilities				
F0057	Caravan parks - initial	application	$410.00	**$415.00**	
F0058	Caravan parks - renewal	application	$290.00	**$300.00**	
F0059	Camping Grounds - initial	application	$410.00	**$415.00**	
F0060	Camping Grounds - renewal	application	$290.00	**$300.00**	
F0061	Transfer of ownership	application	$290.00	**$300.00**	
	Operation of temporary entertainment events				
F0062	Operation of temporary entertainment events	application	$575.00	**$585.00**	
	Remedial Notices				
F0063	Overgrown properties	notice	Cost + $155.00	**$160.00**	
	Commercial Use of Local Government Controlled Areas and Roads (LGCARs) schedule 6				
F0064	Outdoor dining application	application	$260.00	**$265.00**	
F0065	Outdoor dining renewal	year	$155.00	**$155.00**	
F0066	Goods on footpath application	application	$260.00	**$265.00**	
F0067	Goods on footpath renewal	year	$155.00	**$155.00**	

Fee	Fee Description	Per	Approved Fee 2015/2016	Proposed Fee 2016/2017	Notes
F0068	Application for Approval - Commercial use LGCARs	application	$260.00	**$265.00**	
F0069	Application for Renewal of Approval - Commercial use LGCARs	year	$155.00	**$155.00**	
F0070	Amendment of Commercial Use of Roads Approval	application	$100.00	**$100.00**	
	Installation of advertising device - Schedule 8				
F0071	Advertising Device Application	application	$255.00	**$260.00**	
F0072	Advertising Device Renewal Application	year	$140.00	**$145.00**	
	Busking				
F0073	Application (annual)	year	$100.00	**$110.00**	
F0598	Application to renew	year		**$90.00**	new fee
F0074	Application (3 monthly)	3 monthly	$25.00	**$30.00**	less than true cost
F0075	Public Liability Buskers Insurance	person	$15.00	**$15.00**	Not Regulatory
F0076	**Recovery of Abandoned Vehicles**	vehicle	cost + $155	**cost + $160**	
	Temporary Parking Permit				
F0077	Temporary parking permit	application	$170.00	**$175.00**	
	Release of Impounded Items				
F0609	Release of impounded sign	sign		**$65.00**	new fee
F0610	Release of second and subsequent impounded signs	sign		**$25.00**	new fee
F0611	Release of miscellaneous impounded items	item		**$65.00**	new fee
	Gates & Grids				
F0078	Application for Approval Gates & Grids	application	$110.00	**TBA**	Infrastructure to calcu
F0079	Application for Renewal of Approval Gates & Grids	year	$110.00	**TBA**	Infrastructure to calcu
ANIMAL MANAGEMENT					
	Registration Dogs				
F0002	Pups under 3 months	animal	$0.00	**$0.00**	
F0003	Entire male/female	animal	$90.00	**$95.00**	
F0004	Entire male/female owned by pensioner	animal	$90.00	**$95.00**	
F0005	Desexed male/female	animal	$16.00	**$17.00**	
F0006	Desexed male/female owned by pensioner	animal	$16.00	**$17.00**	
F0007	Replacement Tag	tag	$7.00	**$8.00**	
F0008	Entire Dog (owned by a member of a recognised kennel club)	animal	$40.00	**$45.00**	
F0009	Assistance Dog	animal	$0.00	**$0.00**	
F0010	Working Dogs	animal	$0.00	**$0.00**	
	Pro rata calcualtions to apply to dog registration fees as follows;				
	1 July to 30 September , **no fee reduction**				
	1 October to 31 December, **25 % fee reduction**				
	1 January to 31 March, **50 % fee reduction**				
	1 April to 1 June, **pay full fee but maintain the 15 month registration**				
	Registration for Regulated Dogs (Dangerous, Menacing)				
F0011	Initial Fee	animal	$330.00	**$335.00**	
F0012	Renewal fee	animal	$200.00	**$205.00**	
F0013	Regulated Dog Tag - replacement	tag	$15.00	**$15.00**	
F0014	Additional regulated sign (1 required at each entry point)	sign	$45.00	**$45.00**	
	Approvals Animal Keeping				
F0015	Approval to Keep Excess Animals - Initial Application	application	$225.00	**$230.00**	
F0016	Approval to Keep Excess Animals - Renewal Application	application	$180.00	**$185.00**	
F0017	Amendment of Approval	application	$180.00	**$185.00**	
F0018	Regulated Dog Permit (Restricted Breed) Initial Fee	application	$320.00	**$325.00**	
F0019	Regulated Dog Permit (Restricted Breed) Renewal Fee	application	$190.00	**$190.00**	
	Impounding of Animals				

Fee	Fee Description	Per	Approved Fee 2015/2016	Proposed Fee 2016/2017	Notes
	Cats & Dogs				
F0020	Sustenance fee for care of animal (after 24 hours)	animal	$30.00	**$18.00**	
	Dogs				
F0021	Registered dog 1st release	animal	$80.00	**$85.00**	
F0022	Unregistered dog or second release of registered dog (to be registered on release if required)	animal	$210.00	**$215.00**	
	Cats				
F0	Cat with microchip 1st release	animal		**$85.00**	new fee
F0599	Cat with no microchip or second or subsequent release of microchipped cat	animal	$155.00	**$160.00**	
	Stock				
F0023	One animal	animal	$365.00	**$370.00**	
F0024	Second and subsequent animals	animal	$170.00	**$175.00**	
F0025	Sustenance fee for care of animal (after 24 hours)	animal	$25.00	**Cost**	
F0026	Contractors, Driving and Transport (per movement)	impoundment	Cost	**Cost**	
F0027	Advertising	impoundment	Cost	**Cost**	
F0028	Loan of Dog / Cat traps - no charge	trap			no fee
	Poultry and Small Stock				
F0600	One bird	bird	$70.00	**$75.00**	
F0601	Second and subsequent bird	bird	$10.00	**$15.00**	
F0602	One small stock	animal	$70.00	**$75.00**	
F0603	Second and subsequent small stock	animal	$10.00	**$15.00**	
F0604	Sustenance fee for care of animal	animal	Cost	**Cost**	
F0029	Sustenance fee for seized dogs per day	animal	$18.00	**$18.00**	
	Hire of stock yards				
F0605	Up to 7 head	day	$100.00	$100.00	not regulatory
F0606	More than 7 head	animal/day	$16.00	$16.00	not regulatory
F0607	Sustenance	animal/day	at cost	**Cost**	not regulatory
F0608	Labour hire	hour/person	$60	**$60**	not regulatory