



**FIRE +
RESCUE**

FRAUD AND CORRUPTION POLICY 2025-2030

Professional Standards Branch
PEOPLE AND CULTURE DIRECTORATE

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STATEMENT FROM THE COMMISSIONER



Working at Fire and Rescue NSW (FRNSW) is an immense privilege. We help people when they need it most and the community trusts us to do so.

Trust is at the heart of everything we do at FRNSW. To be worthy of this trust, we must act with the utmost integrity, including protecting our organisation from fraud and corruption.

Fraudulent and corrupt activity has the potential to erode the trust the community has in us.

It not only damages our reputation, but it also ruins relationships, and wastes valuable public money and resources intended to protect the people, environment and economy of NSW.

FRNSW is not immune from fraud and corruption. There is always a risk that fraudulent or corrupt behaviour could impact the allocation of resources or lead to the purchase of substandard equipment. This has the potential to undermine not only our emergency response but also the public's confidence in us.

I know the most effective weapon against fraud and corruption is a well-informed workforce - one that is prepared and supported to report corrupt behaviour irrespective of a person's rank or status.

We all have a duty to be aware of the potential for fraud and corruption, and to report anything that we feel is not right. Staff who report incidents of wrongdoing help promote integrity and accountability. Please be assured that any information provided will be treated appropriately and followed up diligently.

This *Fraud and Corruption Policy* for the period 2025-2030, sets out FRNSW's approach to preventing, detecting and responding to concerns about fraud and corruption. In committing to this policy, we are all empowered to uphold a culture of accountability and trust for ourselves and the community of NSW.

Jeremy Fewtrell AFSM
Commissioner

POLICY

1. OBJ

INTRODUCTION

Fire and Rescue NSW (FRNSW) is committed to the highest standards of ethical conduct and prohibits fraudulent behaviour, including corrupt conduct and other forms of wrongdoing. The management of fraud and corruption is an integral part of good governance and management practice and forms an essential part of the FRNSW Risk Management Framework.

The impact of fraudulent or corrupt conduct is significant. It wastes scarce resources, weakens organisational performance, lowers morale and productivity, and damages FRNSW's reputation, image and standing in the community. Losses due to fraud, theft or corrupt practices have a direct effect on the level and quality of service provision.

All employees must be vigilant in the prevention and detection of all potential forms of fraud and corruption.

The purpose of this policy is to define what constitutes fraudulent and corrupt conduct and outline the responsibilities of employees in identifying and reporting such conduct.

2.

SCOPE AND APPLICATION

This policy applies to all FRNSW employees including but not limited to permanent and retained firefighters; administration and trades employees, and other staff including consultants, contractors and sub-contractors; volunteers and students gaining work experience (henceforth referred to as employees).

3.

LEGAL AND POLICY FRAMEWORK

3.1 LEGAL FRAMEWORK

- *Crimes Act 1900*
- *Data Sharing Act (Government Sector 2015)*
- *Fire and Rescue NSW Regulation 2023*
- *Government Sector Employment Act 2013 (GSE Act)*
- *Government Sector Employment Regulation 2014*
- *Government Sector Employment (General) Rules 2014*
- *Government Sector Finance Act 2018*
- *Independent Commission Against Corruption Act 1988 (ICAC Act)*
- *Ombudsman Act 1974*
- *Privacy and Personal Information Protection Act 1998*
- *Public Interest Disclosures Act 2022*
- *Public Works and Procurement Act 1912*

3.2 POLICY FRAMEWORK

- *The Australian Standard on Fraud and Corruption Control (AS 8001-2021)*
- *The Code of Ethics and Conduct for NSW government sector employees*
- *FRNSW Code of Conduct and Ethics*
- *FRNSW Conflict of Interest Policy and Procedure*
- *FRNSW Employment Screening Policy and Procedure*
- *FRNSW Managing Gifts, Benefits and Hospitality Policy and Procedure*
- *FRNSW Procurement Policy*
- *FRNSW Public Interest Disclosures Policy and Procedure*
- *FRNSW Resolving Workplace Complaints Policy and Procedure*
- *FRNSW External Employment Policy*
- *FRNSW Senior Executive Probity Management Procedure*

4.

DEFINITIONS

4.1 CORRUPT CONDUCT

Corrupt conduct, as defined in the *Independent Commission Against Corruption Act 1988* (the ICAC Act), is deliberate or intentional wrongdoing, not negligence or a mistake. It must involve or affect a NSW public official or public sector organisation.

Specifically, the ICAC Act defines corrupt conduct:

- *any conduct of any person (whether a public official) that adversely affects, or that could adversely affect, either directly or indirectly, the honest or impartial exercise of official functions by any public official, any group or body of public officials, or any public authority,*
- *any conduct of a public official that constitutes or involves the dishonest or partial exercise of any of his or her official functions, or*
- *any conduct of a public official or former public official that constitutes or involves a breach of public trust, or*
- *any conduct of a public official or former public official that involves the misuse of information or material that he or she has acquired during his or her official functions, whether or not for his or her benefit or for the benefit of any other person.*

For further information about the definition of corrupt conduct in its entirety, please refer to the ICAC website.

4.2 FRAUD

According to the *Australian Standard on Fraud and Corruption Control AS 8001-2021* fraud may be defined as:

“dishonest activity causing actual or potential gain or loss to any person or organisation, including theft of moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity.

Property in this context also includes intellectual property and other intangibles such as information.

Fraud also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal financial benefit.

While conduct must be dishonest for it to meet the definition of “fraud”, the conduct need not necessarily represent a breach of the criminal law.”

It is important to note that fraud is a criminal offence and is defined in the *NSW Crimes Act 1900* in sections 192E, s192F, s192G, s192H, s192J-L and s253-256. The maximum penalty is imprisonment for 10 years.

5.

POLICY PRINCIPLES

5.1 PROMOTING INTEGRITY, ACCOUNTABILITY AND TRANSPARENCY ACROSS FRNSW

FRNSW strives to embed a culture of honesty and transparency based on the core values of FRNSW and the NSW Government sector. By guiding decision making and behaviour, values underpin how employees interact with their colleagues, the government, stakeholders and members of the community. FRNSW requires its employees to act in accordance with the organisation's values and standards of behaviours prescribed in the *Code of Conduct and Ethics*.

5.2 DEVELOPING A CULTURE THAT EFFECTIVELY IDENTIFIES FRAUD

Preventing fraud and corrupt conduct is more effective than responding to actual incidents. It is the vigilance of employees (or members of the public) that enables the detection of fraud or corrupt conduct. A culture where employees are comfortable raising concerns about possible fraudulent or corrupt conduct with their managers, encourages an ethical working environment and helps protect FRNSW.

A key component of fraud and corruption prevention at FRNSW is the Fraud Risk Assessment, which helps identify fraud risks in the workplace environment. Business areas across FRNSW are encouraged to be vigilant and to assess risks inherent to their specific environment and work function. FRNSW has implemented proactive initiatives to build and sustain an ethical culture, which help identify and deal with fraudulent or corrupt conduct as early as possible.

5.3 ENCOURAGING AND SUPPORTING EMPLOYEES TO COME FORWARD

FRNSW supports and encourages employees to speak out if they witness suspected or actual fraud and/or corrupt conduct. The *Public Interest Disclosures Act 2022* (PID Act) protects people who report fraudulent or corrupt behaviour so they can do so without fear of reprisal or intimidation. All Senior Managers within FRNSW (Directors and Chief Superintendents and above) are designated Disclosure Officers. They have a responsibility to accept public interest disclosures from employees and report them. Professional Standards Branch can also receive disclosures.

All reports of suspected fraud or corrupt conduct are, as far as is possible, treated confidentially and where appropriate, in accordance with the provisions of the PID Act. FRNSW will not tolerate any retaliatory action, reprisals, or victimisation (or threats of) against an employee. Any attempt to take detrimental action against a person who raises a legitimate concern will be treated seriously and may result in disciplinary action. It is a criminal offence to take reprisal action against a whistleblower under Section 20 of the PID Act, where a disclosure falls within the scope of that Act.

For further information please see FRNSW *Public Interest Disclosure Policy*.

6.

ROLES AND RESPONSIBILITIES

The prevention and detection of fraud and corruption is everyone's responsibility.

6.1 ALL EMPLOYEES

All employees are expected to be aware of fraud and corruption risks within their day-to-day responsibilities, and are required to:

- Always act with the highest standards of ethical conduct and behaviour.
- Report risks that are not adequately addressed by internal controls to the supervisor or manager.
- Not engage in, assist in, cover up or tolerate any fraudulent or corrupt activity.
- Always put the public interest above their own personal or private interests.
- Comply with this policy, the *Code of Conduct and Ethics* and other relevant policies.
- Maintain adequate records to support any decisions made.
- Immediately identify and declare any suspicion of fraudulent or corrupt conduct to a Disclosure Officer or Professional Standards.
- Not seek or accept any payment, gift or benefit outside of their employment agreement for themselves or a family member.
- Cooperate and assist with the investigation of any reported or suspected fraud or corruption.
- Be aware of, and take action to prevent any real, potential or perceived conflicts of interest.
- Not take, and protect from, detrimental action against any person who discloses possible fraud or corruption.
- Maintain awareness of safe cyber privacy and security concepts and behaviour.

6.2 MANAGER RESPONSIBILITIES

In addition to the points listed above, managers/supervisors must lead by example and are responsible for:

- Always modelling the highest standards of ethical conduct and behaviour.
- Putting public interest above their own personal or private interests.
- Reviewing their areas of activity to identify risks and to develop strategies to address those risks.
- Ensuring that employees are aware of the principles contained in the *Code of Conduct and Ethics* and the established procedures for addressing conduct concerns.
- Ensuring that appropriate processes and pre-employment checks are completed for new employees, including contingent labour.
- Supporting and protecting employees who report, in good faith, instances of potentially unethical or corrupt practices.
- Participating in any management strategies developed or recommended by Professional Standards or Area/Zone management.
- Ensuring effective and correct use of delegations of authority.
- Monitoring the work of employees and the risks they are exposed to in relation to conflicts of interest and taking appropriate action when necessary.



6.3 SENIOR EXECUTIVES

Senior Executives, including the Commissioner, Deputy and Assistant Commissioners, Executive Directors, and Directors, have a responsibility to lead and promote an organisational culture that values high ethical standards and behaviour.

In addition to the points above, the Senior Executive are responsible for:

- Completing an annual declaration of private interests in accordance with the *Senior Executive Probity Management Procedure*.
- Demonstrating their commitment to the highest standards of ethical conduct and leading by example.
- Commitment to the prevention and detection of fraudulent and corrupt conduct at FRNSW.
- Ensuring that strategic decisions are aligned to FRNSW values.
- Coordinating FRNSW's overall approach towards fraud control and the investigation of fraud and corruption.
- The oversight and implementation of the *Fraud and Corruption Prevention Policy*.
- Satisfying all legislative requirements and other relevant directives.

6.4 AUDIT & ASSURANCE

The Audit and Assurance Team within the Governance, Audit, Risk and Legal Branch is responsible for FRNSW's internal audit function and oversight of the fraud and corruption risk assessment program.

FRNSW has a combined internal audit function incorporating both in-house risk and assurance activities and audit expertise offered by an external audit service provider.

Audit & Assurance is responsible for:

- Managing the FRNSW internal audit program, an integral component of the fraud and corruption control framework.
- Evaluating the design, implementation and effectiveness of FRNSW's fraud and corruption identification and management initiatives.
- Evaluating the potential for fraud and corruption and how the organisation manages fraud and corruption risk.
- Monitoring the results of investigations and fraud and corruption strategies.



6.5 THE AUDIT AND RISK COMMITTEE (ARC)

The Audit and Risk Committee (ARC) is responsible for:

- Providing independent oversight of governance, risk and control frameworks, and external accountability requirements.
- Identifying whether management has sufficient 'enterprise risk management' processes and procedures to effectively identify and manage financial and business risks, including fraud and corruption.
- Reviewing FRNSW's *Fraud and Corruption Policy* to determine whether there are appropriate processes and systems in place to capture and effectively investigate fraud.
- Determining whether management has taken adequate steps to embed a culture which is committed to ethical and lawful behaviour.

6.6 PROFESSIONAL STANDARDS

The Professional Standards Branch is responsible for examining incidents of suspected fraudulent or corrupt conduct, and in consultation with appropriate decision makers, initiating further action as appropriate. Matters requiring formal investigation such as allegations of misconduct will be managed in accordance with relevant legislation and associated disciplinary procedural guidelines.

Professional Standards will liaise with central agencies such as the ICAC, NSW Ombudsman and the NSW Audit Office regarding instances of fraud and corruption.

7.

TYPES OF FRAUDULENT AND CORRUPT CONDUCT

7.1 EXAMPLES OF FRAUDULENT AND CORRUPT CONDUCT

The following list is not exhaustive but includes some of the more common examples of fraudulent and corrupt conduct in FRNSW, and the wider government sector:

7.1.1 FRAUD

General

- Theft of funds, assets, plant, equipment or information, including selling or obtaining benefit from.
- Unauthorised use of FRNSW equipment or materials for personal benefit.
- False invoicing (where a staff member creates a fictitious invoice claiming payment for goods or services not delivered, or exaggerating the value of goods delivered or services provided).
- Accounts receivable fraud (misappropriation or misdirection of remittances received from a debtor).
- Unauthorised use of a credit card, including use of purchasing card to buy goods or services for personal use.
- Providing false or misleading information.
- Making false or misleading financial reports.
- Release of, or use of, misleading or inaccurate information for the purposes of deceiving or misleading, or to hide wrongdoing.
- Misuse of position to gain some form of financial advantage.
- Theft of intellectual property or other confidential information.

Payroll/timesheet fraud

- Falsification of records, including SAM and GARTAN, flex sheets etc.
- Time in lieu claimed but not worked.
- Overtime claimed but not worked.
- Misuse or falsification of travel and expense claims.
- Not recording leave taken on timesheets.

- Forgery of manager's signature.
- Fraudulent medical certificates.
- Not working the hours that the staff member is paid to work.

Unauthorised use of FRNSW assets

- Unauthorised private use of vehicles.
- Sharing of passwords.
- Misuse of confidential information.
- Equipment, including photocopiers, telephones and fax machines.
- FRNSW name or logo e.g. through use of letterhead or employee access card.
- Taking supplies and/or equipment for private use.

Recruitment fraud

- Fake qualifications or references.
- Fictitious former employers.

Manipulation of computer programs for improper purposes, such as:

- Unauthorised approval to pay.
- Diversion of proceeds or writing off debts.
- Cybercrime.

7.12 CORRUPTION

- An individual approving requests to waive fees for FRNSW services for themselves, friends, relatives, associations/businesses, community groups.
- An individual assessing tenders from companies in which they have an interest and/or their friends, relatives, associations/ businesses, community groups.
- Seeking and obtaining bribes or other gifts in exchange for favourable treatment.
- Targeting external parties or other internal parties to gain an improper benefit.
- Payment or receipt of secret commissions (bribes), which may be paid in money or in some other form of value to the receiver (e.g. building projects completed at an employee's private residence).
- Release of confidential information for other than a proper FRNSW purpose in exchange for some form of non-financial benefit or advantage accruing to the employee releasing the information.
- Solicitation of donations.
- Senior personnel acting in their own self-interest rather than the interests of FRNSW (e.g. failing to declare a conflict of interest in a decision).
- Serious nepotism and cronyism where the appointee is inadequately qualified to perform the role to which he or she has been appointed.
- Manipulation of the procurement process by favouring one tenderer over others or selectively providing information to some tenderers. This may involve allowing tenderers to resubmit a 'non-complying' tender after being provided with the details of other bids.
- Gifts or entertainment intended to achieve a specific or generic commercial outcome in the short or long-term – in breach of FRNSW's *Gifts, Benefits and Hospitality Policy and Procedure*.



8.

FRAUD AND CORRUPTION RISKS

8.1 FINANCIAL FUNCTIONS AND ACTIVITY

An important part of fraud and corruption prevention is understanding where the areas of risk are. Based on studies by the ICAC, the functions perceived to have the highest fraud and corruption risk are an organisation's financial and purchasing functions.

The following financial functions performed by individuals on behalf of FRNSW are vulnerable to fraud:

- Payroll function
- Account management
- Cash handling (including petty cash)
- Credit card usage and control.

8.2 PROCUREMENT

NSW public sector agencies routinely procure a wide range of goods and services, which can include specialised products such as construction services and information and communication technology. Potential procurement areas of risk can include relationships between public officials and suppliers (including collusion), improper use of organisational information or breaches of confidentiality, bias or favouritism in supplier selection, poor contract management and inadequate training.

It is the responsibility of purchasing officers to procure goods and services necessary to support FRNSW activities within the limits of their delegated authority, while ensuring full compliance with NSW Government and FRNSW purchasing policies, guidelines and directives. Further information is available in the FRNSW *Procurement Policy and Manual*.

8.3 CYBER ACTIVITY

Cyber-criminal activities such as payment redirection, where cybercriminals impersonate a business to deceive you into transferring money or sensitive information to them, presents a high risk. Following practices, such as confirming payments with your direct contact over the phone, can prevent this. It is important to note these may occur inadvertently, through user misunderstanding. What is important, however, is to appropriately identify and report any Cyber-criminal activities immediately.

8.4 GIFTS, BENEFITS AND HOSPITALITY

Although gifts or benefits may be offered as gestures of goodwill for a job well done, they may also be offered as a form of influence. As such, gifts or benefits may present a corruption risk to FRNSW, due to their potential to compromise and affect the impartiality and integrity of employees. It can also compromise the reputation of FRNSW, our employees, and the organisation's position of trust and respect in the community.

At the extreme, gifts and benefits could be perceived as a bribe, which is an offence under Section 249 of the *Crimes Act 1900* and could potentially result in 10 years imprisonment and/or fines of up to \$1 million depending on the seriousness of the bribe. Further information is available in the FRNSW *Gifts, Benefits and Hospitality Policy*.

8.5 RECRUITMENT AND SELECTION

Recruitment and employment practices can be particularly vulnerable to corruption risks. Fraudulent recruitment and/or selection can constitute corrupt conduct as defined by the ICAC Act. The ICAC has investigated several instances where managers have failed to undertake sufficient levels of pre-employment screening of potential candidates as well as recruitment processes where clear conflicts of interest, including favouritism, discrimination and nepotism have taken place. For further information, refer to the FRNSW *Employment Screening Policy*.

8.6 CONFLICTS OF INTEREST

A conflict of interest occurs when the private interests of a FRNSW employee or contractor interferes with or influences, or appears to interfere or influence, their official duties. This includes private interests held jointly with, or separately by, friends, relatives, associations/ businesses, community groups, and rivals. The public interest must come first.

It is important to note that a conflict of interest can arise in many situations and is not necessarily wrong or unethical. What is important, however, is to identify, report and effectively manage any actual, perceived or potential conflict of interest in a timely manner.

Non-disclosed conflicts of interest that affect impartial decision-making may constitute corrupt conduct and result in disciplinary action up to, and including, dismissal and/or criminal charges.

Failure to disclose an actual, perceived or potential conflict of interest or failing to actively manage a disclosed conflict of interest, can do great damage to the performance and reputation of FRNSW and its staff. For further information refer to FRNSW's *Conflict of Interest Policy*.

PROCEDURE

9.

HOW TO REPORT FRAUD AND CORRUPTION

It is mandatory for all employees to report suspected or detected instances of fraudulent activity and/or corruption.

9.1 REPORTING

There are several reporting mechanisms in place:

- Make a written or verbal report to your immediate Manager/Director, an Executive Director or the Commissioner.
- Make a written or verbal report to Professional Standards on(02) 9265 2826 or at profstandards@fire.nsw.gov.au.
- Make a report to your manager or a Disclosure Officer as identified in FRNSW's *Public Interest Disclosure Policy*.
- Making a report to an external body such as:
 - the ICAC (for suspicions of corrupt conduct or fraud)
 - the NSW Police (for fraud and corruption).
 - another oversight body such as the NSW Ombudsman.

When reporting cases of suspected fraud, employees should observe the following guidelines:

- Keep the matter confidential. This is to ensure the principles of natural justice are preserved and to avoid alerting the person alleged to have committed the fraud.
- If there are any documents that may assist, ensure they are placed in a safe and secure place. Do not write on, mark or alter the documents in any way.

9.2 ANONYMOUS REPORTING

While an employee's preference for anonymous reporting is respected, employees should be aware of the impact this can have on any investigation or outcome. Anonymous reporting means that FRNSW cannot collect further information from the source of the allegations and may not be able to verify information obtained.

It is important to note that anonymous disclosures may not prevent the disclosing person from being identified. Further, if FRNSW does not know who made the report, preventing reprisal action may be more difficult.

9.3 PUBLIC INTEREST DISCLOSURES

Where it applies, reports of serious wrongdoing at FRNSW will be dealt with under the *Public Interest Disclosures Act 2022*. A key objective of the PID Act is to encourage and facilitate the disclosure, in the public interest, of corrupt conduct, maladministration, serious and substantial waste of public money and government information contraventions. The PID Act makes sure public interest disclosers are supported and protected from negative consequences.

For a report to be considered a public interest disclosure, it must meet the following requirements under the PID Act:

- The report must be made by a FRNSW employee, or a consultant, contractor or other individual performing public duties on behalf of FRNSW.
- The person making the disclosure must honestly and reasonably believe that the information they are providing shows (or tends to show) serious wrongdoing.
- The report must be made orally or in writing.
- The report is voluntary.
- The report must be made to a FRNSW Disclosure Officer, as identified in the FRNSW *Public Interest Disclosure Policy*.

For further information, refer to the FRNSW *Public Interest Disclosures Policy and Procedure*.



10.

HOW FRNSW DEALS WITH REPORTS OF FRAUD AND CORRUPTION

Professional Standards is responsible for examining suspected fraudulent or corrupt conduct. The Director, Professional Standards, will assess each matter to determine whether it meets the threshold for misconduct and/or is a public interest disclosure.

10.1 EXTERNAL REPORTING

The Director of Professional Standards is responsible for informing the FRNSW Commissioner of matters involving suspected fraudulent or corrupt behaviour to comply with external reporting obligations, including to the Independent Commission Against Corruption and/or NSW Police.

10.1.1 NSW POLICE

If, while assessing a report or, during a disciplinary investigation, it is determined that a criminal offence may have been committed, a report will be made to the NSW Police Force. Instances of alleged theft of FRNSW money, property or any fraudulent behaviour are to be reported to the NSW Police Force as soon as possible.

10.1.2 INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

The FRNSW Commissioner, as the Principal Officer of FRNSW, has a non-delegable duty to report suspected corrupt conduct to the ICAC pursuant to Section 11 of the ICAC Act.

If assessed as corrupt conduct, the ICAC will advise appropriate action, which may include:

- Assuming responsibility for the investigation,
- Jointly managing the investigation with FRNSW;
- Referring the matter back to FRNSW to manage, with outcome advice to be provided to the ICAC.

10.2 INVESTIGATION

Formal investigations of allegations of misconduct will be dealt with in accordance with relevant legislation and associated procedural guidelines.

The purpose of an investigation is to gather evidence related to specific allegations and assist decision makers as to what, if any, action should be taken. Allegations of fraud may be investigated by NSW Police who, in addition to possessing appropriate skills, have access to several important services including forensic services; fingerprint analysis and computer forensics. There may be situations where FRNSW staff can carry out an investigation, or an external investigator may be appointed. FRNSW will only conduct an internal investigation into a criminal allegation after receiving clearance from NSW Police.

11.

POLICY BREACHES

FRNSW views any breaches of this policy seriously and will consider disciplinary action against staff resulting from substantiated allegations of fraud or corruption, including any employee who covers up or in any way assists such conduct. Action may include, but is not limited to reprimand, suspension with pay, demotion, transfer or termination of employment.

FRNSW may undertake an internal investigation regardless of the outcome at criminal or civil court.

12.

MONITORING AND REVIEW

Audit and Assurance will monitor compliance with this policy through the Fraud and Corruption Prevention Control Plan. Compliance audits will be performed to ensure compliance with this policy and procedure as required by the Chief Audit Executive or from a management request from the respective business unit.

Professional Standards will investigate reported instances of fraud and corrupt conduct and will consult with Audit and Assurance, to identify and action areas of risk. Professional Standards will also review this policy every three years to ensure it complies with the relevant legislation and remains fit-for-purpose.

13.

TRAINING AND SUPPORT

Support is available from Professional Standards regarding any aspect of this policy via proflstandards@fire.nsw.gov.au or (02) 9265 2826.

