

Allegation Reporting Proforma

Receipt of Verbal Allegations / Observation of Potential Fraud Incidents				
<i>In the event that corruption or misconduct has been verbally alleged to, or observed by, a staff member or contractor of Rural Industries Research and Development Corporation which is an allegation against a member of the Corporation, the recipient of the allegation, or the observer, must complete the following report.</i>				
Particulars of the alleged incident				
What is the allegation	<i>e.g. Staff bypassing controls and procedures to gain a financial or other benefit.</i>			
Who is the allegation against?	<i>e.g. The Deputy Chief Finance Officer.</i>			
When did the incident occur?	<i>Date</i>	<i>xx/xx/xxxx</i>	<i>Time AM/PM</i>	<i>xx:xx.</i>
Where did the incident occur?	<i>e.g. The Corporation's Canberra Offices.</i>			
Personal details of the complainant				
Name	<i>e.g. Jane Doe.</i>	Email address	<i>e.g. jane.doe@xyz.com.au.</i>	
Phone	<i>e.g. 0404 040 404.</i>	State	<i>e.g. ACT.</i>	
Particulars of the allegation				
Where was the allegation made?	<i>e.g. Gus' Café, via a RIRDC telephone, via a personal telephone, etc.</i>			
When was the allegation made?	<i>Date</i>	<i>xx/xx/xxxx.</i>	<i>Time AM/PM</i>	<i>xx:xx.</i>
Detail any evidence supporting the allegation				
Is there any evidence supporting the allegation? ¹	<i>e.g. Yes - A set of photocopied bank statements was provided.</i>			
Other Information				
Is there any other information you would like to disclose?	<i>e.g. The complainant's demeanour was ...</i>			

Receipt of Written Allegations			
<i>In the event that a written allegation of corruption or misconduct is provided to a staff member or contractor of AgriFutures which is an allegation against a member of the Corporation, the recipient of the allegation must complete the following report.</i>			
Particulars of the written allegation			
What is the form of documentation received?	<i>e.g. email, mail, fax, etc.</i>	Was the documentation date stamped upon receipt?	<i>e.g. Yes.</i>

¹ Handling of any evidence received with an allegation must be in accordance with Attachment 5 – Evidence Guidelines.

When was the documentation received?	<i>Date</i>	<i>xx/xx/xxxx.</i>	<i>Time AM/PM</i>	<i>xx:xx.</i>
How was the documentation received?	<i>e.g. The letter was received in the daily mail.</i>			
Personal details of the complainant				
Name	<i>e.g. John Doe.</i>	Email address	<i>e.g. john.doe@abc.com.au.</i>	
Phone	<i>e.g. 0303 030 303.</i>	State	<i>e.g. NSW.</i>	
Other Information				
Is there any other information you would like to disclose?¹	<i>e.g. Photographic evidence was attached to the written allegation.</i>			

Allegation Recipient		Date	
Signature		Time	

When completed, this document and any supporting information must be forwarded to the Managing Director (or Chair of the Audit Committee).

Guidelines for completing the Allegation Reporting Template (Fraud Incident Report)

These guidelines outline the responsibilities of AgriFutures staff and contractors who receipt verbal or written allegations of fraud or who observe potential instances of fraud.

Key requirements in relation to the allegation reporting template are outlined in the table below:

Guideline	Requirement
Allegation reporting template	<ul style="list-style-type: none"> • In the event that a AgriFutures staff member or contractor receives an allegation of fraud (either verbally or in writing), or observes a potentially fraudulent incident, the staff member or contractor must immediately complete a Fraud Incident Report. • Once the Fraud Incident Report has been completed and signed, the Managing Director must be immediately contacted on (02) 6923 6900 for instructions on how to transfer the document into his/her possession. In the event that the Managing Director cannot be contacted, the completed Fraud Incident Report must be immediately scanned and emailed to the Managing Director. • In the event that an allegation involves the Managing Director, the allegation should be directly reported to the Chair of the AgriFutures Audit Committee. • Information relating to the receipt of the allegation, the complainant and the recipient of the allegation must be kept confidential at all times, unless disclosure is required as part of the consideration and investigation of the allegation. • Where the complainant requests evidence that the allegation has been received, the recipient must notify the complainant in writing within one business day that the allegation has been received.

Initial Assessment Proforma

Initial Assessment of Fraud Allegation				
In the event that an allegation of fraud is received by the General Manager Business and Finance, the General Manager Business and Finance must complete the following report within five business days.				
Particulars of the alleged incident				
Fraud Database ID No.	<i>e.g. 3.</i>			
What is the allegation	<i>e.g. Staff bypassing controls and procedures to gain a financial or other benefit.</i>			
Who is the allegation against?	<i>e.g. The Deputy Chief Finance Officer.</i>			
When did the incident occur?	<i>Date</i>	<i>xx/xx/xxxx.</i>	<i>Time AM/PM</i>	<i>xx:xx.</i>
Where did the incident occur?	<i>e.g. The Corporation's Canberra Offices.</i>			
Factors to be considered when performing the Initial Assessment				
Nature of the alleged offence.	<i>e.g. Financial Collusion.</i>			
Seriousness of the alleged offence.	<i>e.g. Extreme.</i>	Level of criminality.	<i>e.g. Moderate.</i>	
Threat to Corporation systems.	<i>e.g. Low.</i>	Effect on Corporation programs.	<i>e.g. n/a.</i>	
Initial Assessment decision				
What is the decision?	<i>e.g. Outsource investigation, refer to AFP, finalise, etc.</i>			
Who will action the decision?	<i>e.g. The AFP.</i>			
What is the urgency of the decision?	<i>e.g. The decision must be actioned as soon as possible (i.e. within 1 month).</i>			
What is the reason for the decision?	<i>e.g. The allegation relates to a potentially complex instance of fraud.</i>			
What material was considered?	<i>e.g. The Fraud Incident Report, General Ledger reports, etc.</i>			

Other relevant information supporting the Initial Assessment decision	
---	--

Name		Date	
Signature		Time	

In completing this Initial Assessment, reference should be made to the AFP's Case Categorisation and Prioritisation Model and the Prosecution Policy of the Commonwealth.

Guidelines for completing the Initial Assessment Template

These guidelines outline the responsibilities of the Managing Director when completing an Initial Assessment after an allegation of fraud has been received.

Guideline	Requirement
<p style="text-align: center;">Initial Assessment Template</p>	<ul style="list-style-type: none"> • Upon the receipt of an allegation of fraud, the Managing Director (or Chair of the Audit Committee) must record the details of the allegation in the Fraud Database. Any evidence supporting the allegation which is handled by the Managing Director (or Chair of the Audit Committee) must be handled in accordance with Attachment 5 – Evidence Guidelines. • Once the Fraud Database has been updated with the details of the fraud allegation, the Managing Director (or Chair of the Audit Committee) must complete an Initial Assessment Report. The Initial Assessment Report must be completed within five business days of the receipt of the allegation. • In order to make an informed decision when completing the Initial Assessment, the Managing Director (or Chair of the Audit Committee) may choose to obtain information from within the Corporation. Evidence must not be collected where it may jeopardise future investigations or alert the suspect to the allegation. Evidence must be collected in accordance with relevant legislative and organisational standards (e.g. Attachment 5 – Evidence Guidelines). • Where the Managing Director (or Chair of the Audit Committee) is considering finalising the allegation, it can be on the basis that: <ul style="list-style-type: none"> ○ No further action is required; ○ The allegation is unsubstantiated; ○ There is insufficient evidence; or ○ An administrative remedy would be sufficient. • Where the Managing Director (or Chair of the Audit Committee) is considering performing an in-house investigation, the following factors should be considered: <ul style="list-style-type: none"> ○ Ability and capacity of the Corporation to undertake the investigation (considering demands of other investigations already commenced); ○ Corporation investigative priorities; ○ Legislative requirements; ○ Scope and size of the investigation; and ○ Whether an investigation would result in a conflict of interest if undertaken by the Corporation itself. • If the Managing Director (or Chair of the Audit Committee) is considering referring the matter to the Australian Federal Police, the AFP's Case Categorisation and Prioritisation Model should be used to assist the consideration of the various issues which lead to the acceptance, rejection, termination, finalisation or resourcing of operational investigation matters by the AFP. • The Fraud Database must be updated to reflect the results of the Managing Director's (or Chair of the Audit Committees) Initial Assessment.

Evidence guidelines

These guidelines provide guidance in relation to the receipt and handling of evidence relating to allegations of fraud. During the initial assessment and/or investigations process, staff may be required to collect, store and dispose of information and evidence in a manner that is lawful, appropriate in the circumstances and ethical. Failure to do this could result in the evidence being rendered useless or it could even provide an opportunity for legal or disciplinary action to be taken.

Key requirements for receipt, maintenance and storage of evidence are outlined in the table below:

Guideline	Requirement
<p>Receipt of evidence</p>	<p>Following receipt of evidence, the following procedures must occur at the earliest opportunity:</p> <ul style="list-style-type: none"> • The evidence should be recorded in an Evidence Register (unique to each investigation) and allocated an Evidence number. • The following information is to be recorded for each item of evidence: <ul style="list-style-type: none"> ○ Date, time, place of seizure (or possession); ○ Name of person providing the item; ○ Name of owner; ○ Name of person and taking possession of the item; ○ Full description of the item; and ○ Full description of the location. • Any subsequent movements of the evidence should be recorded in the Evidence Register. This must include the date, the name and signature of the person taking the exhibit, the reason and the destination.
<p>Maintenance of evidence</p>	<p>The Managing Director is responsible for monitoring and maintaining the Evidence Register and associated storage arrangements.</p> <p>Original evidence should not be attached to witness statements or provided to CDPP. Once obtained it is the responsibility of the Corporation to maintain evidence until required at court, returned to the owner, or lawfully destroyed.</p>
<p>Storage of evidence</p>	<p>Evidence should be stored in a locked, secure area that has restricted or limited access.</p> <p>Evidence must be stored in a manner to prevent loss, theft, damage, destruction or cross contamination.</p>