



Agency Fraud Control Framework Assessment Criteria

The assessment criteria used to determine the maturity of the Agency's Fraud Control Framework is detailed below:

- Agency has a written fraud control policy in place.
- Agency had taken measures to raise staff awareness of fraud control.
- Agency supplied staff training with respect to fraud.
- Agency had formal policies and procedures for ensuring that consultants, suppliers and third parties complied with the agency's fraud control policy.
- Agency had developed specific guidelines or procedures that would address all fraud matters.
- Agency has specific individual/s or agency structure/s responsible for the development, implementation and effectiveness of fraud control.
- Agency defined the specific individual/s or agency structure/s responsible for the development, implementation and effectiveness of fraud control.
- Agency had taken steps to integrate fraud controls and security responsibilities.
- Agency had undertaken a fraud risk assessment in the last two years.
- Agency had developed action plans for the areas deemed to be of medium to high risk of fraud.
- Agency had developed a fraud control plan in the last two years to reflect its identified risks.
- Agency has a formal fraud reporting system in place.
- Agency has developed procedures for reporting fraud and distributed them to all employees.
- Agency has a Management Information System for purpose of recording, monitoring and reporting all aspects of fraud control.
- The information from the Management Information System is reported to agency executives/relevant committees/through general reporting.
- Fraud investigation staff have been trained.
- Training plans have been developed to assist determining level of fraud training by relevant employees.
- Agency had defined fraud.
- Agency had defined an allegation of fraud.
- Agency had defined when an allegation of fraud becomes an actual case of fraud, including actions to be taken.
- Agency had defined administrative irregularity as opposed to fraud, and procedures exist for the management and resolution of such matters.
- Agency has procedures in place to recover funds defrauded.
- Agency records the reasons for decisions made by accountable staff to recover funds administratively, rather than pursuing legal action.