



**COPPING REFUSE DISPOSAL SITE JOINT AUTHORITY  
TRADING AS SOUTHERN WASTE SOLUTIONS**

**FRAUD, WHISTLEBLOWER AND GIFTS POLICY**

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## **1 CHANGES TO POLICY**

The Chief Executive Officer must approve any changes to this policy.

## **2 BACKGROUND**

The Copping Refuse Disposal Site Joint Authority trading as Southern Waste Solutions (SWS) is committed to the highest standards of conduct and ethical behaviour, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

This policy is established to facilitate the development of controls to aid in the detection, reporting and prevention of fraud and other undesirable activities in the SWS workplace. It is the intent of SWS to promote consistent organisational behaviour by providing guidelines and assigning responsibility for the development of controls and the conduct of investigations.

## **3 PURPOSE**

The purpose of this policy is to demonstrate SWS' commitment to the prevention, detection, reporting and investigation of all forms of:

- fraud;
- illegal activity;
- unethical conduct; or
- undesirable conduct.

It is important for SWS to establish an environment in which such actions are not tolerated and in which all parties feel comfortable reporting any suspicion of such actions.

## **4 SCOPE**

This policy applies to employees as well as Joint Authority members, Board members, participating council employees, consultants, vendors, contractors or any other parties with a business relationship with SWS.

Any investigation required by this policy will be conducted without regard to the suspected wrongdoer's length of service, position/title or relationship to SWS.

## **5 ORGANISATIONAL STRUCTURE**

The organisation consists of a Joint Authority (Authority) which is a nonexecutive body comprising four members appointed by Participating Councils. The Authority appoints a four-member Board which in turn appoints a Chief Executive Officer (CEO). Under delegation from the Authority and the Board, the CEO may appoint employees and contractors, engage consultants, set fees and in general run the business of SWS on behalf of the Authority.

## **6 FRAUD AND UNDESIRABLE CONDUCT**

Fraud is defined as an intentional dishonest act and/or omission done with the purpose of deceiving. In the context of this policy it is restricted to such acts and/or omissions done with the purpose of deceiving SWS and/or its agents, representatives or employees.

Illegal activity includes any actions that breach government legislation and regulation and/or that may result in police investigation.

Unethical or undesirable conduct is conduct that breaches SWS' Code of Conduct.

## **7 RECORDABLE GIFT**

A recordable gift is defined as:

- a gift of goods, services, entertainment etc; and
- with a commercial value equal to or exceeding \$50; and
- that is provided to, and accepted by, an employee by an Authority contractor, customer, creditor or similar entity; and
- is provided because of that employee's role with the Authority.

## **8 POLICY**

The CEO is responsible for the detection and prevention of fraud, illegal activity, misappropriations and other undesirable conduct and should be familiar with the types of such activities that may occur within the organisation's various areas of responsibility, and be alert to any indication of them.

Any fraud or undesirable conduct that is detected or suspected must be immediately reported to the CEO who will then be responsible for overseeing the follow up of the matter including by police, Participating Councils, Board, employer and/or other relevant body. Fraud and undesirable conduct in this instance includes any actions or suspected actions of a member of the Authority or the Board.

If the CEO is suspected of fraud or undesirable conduct the matter must be immediately reported to the Chair of the Board who will then be responsible for overseeing the follow up of the matter with relevant parties.

If the Chair of the Board is suspected of fraud or undesirable conduct the matter must be immediately reported to the Chair of the Authority, or to the CEO, who will then be responsible for overseeing the follow up of the matter with relevant parties

Any matter reported under this policy must be objectively and fairly investigated by the relevant individual and/or organisation(s) until an informed conclusion is reached. All reported matters and associated investigations must remain confidential to prevent unwarranted damage to reputations until a conclusion is reached. Reports may be made anonymously.

If the conclusion is that no fraud has been committed, then this must be communicated to the complainant(s) and the matter is concluded and must remain confidential. If the conclusion is that a fraud has been committed, then this must be communicated to relevant parties (complainant and guilty party/parties) and appropriate action taken.

If an investigation concludes that a fraud has been committed then the person(s) or entity responsible for committing the fraud must be advised by the individual responsible for overseeing the investigation (CEO, Board Chair or Chair of the Authority) and disciplinary action must be taken, including dismissal where appropriate. Such action must be taken within five working days of receipt of the final report of the investigation results. It must also be in compliance with all relevant laws such as unfair dismissal, breach of contract etc.

Recordable gifts will be reported to the Manager Finance and Compliance within 20 working days of acceptance. A register will be kept of all such gifts.

## **9 PROTECTION OF WHISTLEBLOWERS**

SWS is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report are treated fairly and do not suffer detriment.

### Protection against detrimental conduct

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

If you are subjected to detrimental treatment as a result of making a report under this policy you should inform the CEO, Board Chair or Chair of the Authority as appropriate.

### Protection of your identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this policy, SWS will only share your identity as a whistleblower or information likely to reveal your identity:

- if you consent; or
- as a result of the concern being reported to the Tax Commissioner or the Police; or
- as a result of the concern being raised with a lawyer for the purpose of obtaining legal advice or representation.

If SWS needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk.

Any disclosures of your identity, or of information likely to reveal your identity, will only be made to an employee, advisor or contractor of SWS who reasonably has a need to investigate, report on, or respond to, the matters raised in your disclosure.

Protection of files and records

All files and records created from an investigation will be retained securely.

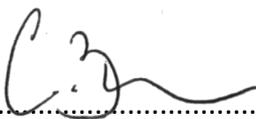
Unauthorised release of information to someone not involved in the investigation (other than senior managers, directors or Authority members who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.

Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under SWS' disciplinary procedures.

The *Taxation Administration Act 1953* (Cth) gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met.

**10 FURTHER INFORMATION AND DATE OF REVIEW**

Please contact the Chief Executive Officer [swstas@me.com](mailto:swstas@me.com) or 0408 253 770.

Policy authorised by:  .....

Date: 29 December 2020 .....

Date to be reviewed: January 2022 .....