

FRAUD AND CORRUPTION

ARV Corporate Policy

1. Statement

The Board must take all reasonable steps to minimise and manage the risk of fraud and corruption and apply a zero-tolerance policy in relation to fraudulent activity or corrupt conduct.

This policy outlines ARV's expectations for effective fraud and corruption control.

2. Scope

This policy applies to all ARV employees, Board members, contractors and volunteers.

3. Requirements

- a) Employees and other workplace participants must abide by the Code of Conduct for Victorian Public Sector Employees and must not engage in fraud or corruption.
- b) Employees and other workplace participants who suspect or have knowledge of fraudulent activity or corrupt conduct have an obligation to immediately report the matter to the Independent Broad-based Anti-Corruption Commission (IBAC).
- c) Disclosures of fraud or corruption may attract protections under the *Public Interest Disclosures Act 2012*.
- d) ARV staff are not able to receive protected disclosures. Disclosures of this nature should be reported directly to IBAC.
- e) No employee or other workplace participant is to examine a case or seek evidence about fraud or corruption, other than those authorised to undertake investigations.
- f) All suspected fraudulent or corrupt activities should be investigated and may attract criminal, civil, administrative, or disciplinary sanctions.
- g) ARV has appropriate strategies and resources in place to manage its fraud and corruption risks as outlined in the Fraud and Corruption Control Framework (the Framework).
- h) ARV should undertake a fraud risk assessment at least every two years as part of a biennial review of the Framework to ensure that appropriate mitigation actions are in place.

4. Responsibilities

| Position | Responsibility |
|--|--|
| Internal auditor | Perform a fraud risk assessment biannually |
| All employees, Board members, contractors and volunteers | To engage in behaviour consistent with the Code of Conduct for Victorian Public Sector Employees and avoid fraudulent or corrupt behaviour and/or situations To report suspected fraudulent or corrupt activities to the appropriate authority. |

5. Legislation

- Public Interest Disclosures Act 2012
- Code of Conduct for Victorian Public Sector Employees
- Standing Direction & Instruction 3.5 *Fraud, Corruption and Other Losses*

6. Related documents

- Safe and Respectful Workplace Behaviour Policy
- Conflict of Interest and Duty Policy
- Integrity Framework (code of conduct)
- Gifts, benefits and hospitality Policy
- Fraud and Corruption Control Framework

7. Definitions

For the purposes of this policy, the following definitions apply:

| Term | Definition |
|--------------------|---|
| Fraud | Dishonest activity causing actual or potential gain or loss to any person or organisation (including theft of money or other property) by employees or persons external to the organisation, and/or where deception is used at the time, immediately before or immediately following the activity. 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 benefit. |
| Corruption | Misuse of public power or position. It includes where a public officer abuses their position of trust to achieve personal advantage or advantage for another person or organisation and acts contrary to the interests of the organisation. Corruption also occurs where a person adversely affects the honest performance of a public officer or public body in the exercise of public functions or powers. For example, the manipulation of documents for a permit application may lead to unfair selection. |
| Detrimental action | Action taken against a person in reprisal for making a public interest disclosure. |

| Term | Definition |
|----------------------------|---|
| | Improper or corrupt conduct involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption. |
| Public interest disclosure | A complaint of corrupt or improper conduct or detrimental action by a public officer or a public body. |
| IBAC | <p>Independent Broad-Based Anti-Corruption Commission of Victoria.</p> <p>Address: Level 1, North Tower, 459 Collins Street, Melbourne, Vic, 3000.</p> <p>Mail: IBAC, GPO Box 24234, Melbourne, Vic, 3001.</p> <p>Internet: www.ibac.vic.gov.au</p> <p>Phone: 1300 735 135</p> |

8. Approval and implementation

| Policy Custodian | Policy contact details | Approval Date | Approver |
|---------------------------|--|---------------|----------|
| Head of Governance & Risk | policyregister@alpineresorts.vic.gov.au | April 2025 | FRAC |

9. Version Control

| Version Number | | | |
|----------------------------|---|--------------------------|-----------------------------|
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| Last Amended: | | Next Review Date: | April 2027 |
| Comments: | This policy should be reviewed biennially in conjunction with the Fraud and Corruption Control Framework | | |