



Team Activity: Corruption series

Reporting internal fraud and corruption

10-15 mins



Internal fraud and corruption: reporting suspicions and witnessed behaviour

Activity overview

All staff must report fraud and corruption they witness or suspect to uphold the integrity of the ATO. It is important staff know this and feel comfortable reporting. This activity describes a situation where there are many opportunities to report.

The aim of this activity is to help to understand current reporting behaviours in the team, and to clarify when and how to report.

Learning outcomes

After completing this activity, your staff should:

- understand their obligation to report all witnessed and suspected fraud and corruption
- understand when and how they can report internal fraud and corruption.

Instructions

Read the scenario (below) with your team. Ask your staff to raise their hand at the point that they would make a report of fraud, if they would make one at all. Take note of when each person raises their hand, to discuss at the end. Make sure not to read too fast! Ask your team the discussion questions, and make sure the discussion covers the key talking points.

Scenario

John is your teammate at the ATO. Your team process tax information and have daily access to taxpayer records, including business records. One day John tells you he thinks his ex-employer is involved in illegal phoenix activity. He tells you he reported it to the ATO while he was working for the ex-employer, but never heard what the outcome was.

You suspect he wants to check the tax record of the ex-employer. You say 'that's interesting' and change the subject.

Several days later, you notice John reached out to his friend Tracey who also works in a team with access to business tax records. You can't hear well, but it sounds like John is asking her to check his ex-employer's records. You see Tracey looking uncomfortable and shaking her head before quickly walking away.

The next day John seems to be really quiet at his desk, and often looks around to see what other people in the team are doing or where they are standing in the room. You notice his computer screen is newly angled away from where people could walk past. You can see part of his screen, which shows you he is looking up his ex-employer's tax record.

Discussion questions

- Why would you report at the time you raised your hand?
- Now that you have seen others would report at a different time, would you change when you report?
- Why? (Encourage staff to discuss their reasoning together).

Key talking points

John accessed his ex-employer's records which is considered unauthorised access and considered a type of fraud. As per the [Access to taxation records in the possession of the Commissioner CEI](#) you must only access or attempt to access records to carry out your official work duties.

All staff must report witnessed or suspected fraud. If you suspected fraud right at the start of the scenario when John told you about his curiosity, this would have been the time to report.

I encourage you to report to me, your manager. You can also report using Speak Up or the Anonymous Fraud Alert Form.

Next steps for you and your team to take

- You can find more information about your responsibilities in the [Internal Fraud and Corruption CEI](#).
- Contribute to a positive workplace integrity culture by modelling your preferred workplace behaviour in your team.
- Report any suspected or witnessed fraud and corruption to Speak up or by using the Anonymous Fraud Alert Form.
- Alternatively, any suspected or witnessed corruption that is serious or systemic can be referred directly to the National Anti-Corruption Commission (NACC). This is called a voluntary referral.

For more information and resources

- You can head to our [SharePoint](#) site
- You can use our [facilitator guide](#)
- Call the [Speak Up hotline](#) on **1800 061 187** to speak to FPII
- Search [Anonymous Fraud Alert Form](#) on myATO to report anonymously
- Find out more about the [National Anti-Corruption Commission](#)
- Email SpeakUp@ato.gov.au for advice or to lodge an allegation
- Email PublicInterestDisclosure@ato.gov.au to lodge a disclosure.