



Team Activity: Unauthorised access

10–15 mins



Internal fraud and corruption: unauthorised access case study

Activity overview

Unauthorised access is accessing information that you don't need to know to do your job. It includes the unlawful access, use or disclosure of tax information.

This case study gives staff the opportunity to consider how they might respond to fraud – specifically the release of information.

Learning outcomes

- Staff understand an example of the unauthorised access
- Staff know when and how to report internal fraud they witness or suspect.

Instructions

Read the scenario to your team and discuss. Ensure you include the key talking points in your conversation.

Scenario

Mr Unknown was on a phone call with a client. They engaged in a casual chat while waiting for ATO systems to load. Mr Unknown learned that the client had recently moved to the same city as him and they had some hobbies in common. After the phone call ended, Mr Unknown found the client's mobile number listed on her record and sent her a text message using his personal mobile phone. The message was polite, offering to keep in touch with the client while she settled in the new city. The client was not comfortable receiving this message and made a complaint about Mr Unknown.

Discussion questions

1. Is this fraud? Why/why not?
2. Would this have been unauthorised access if the client was comfortable receiving the personal message and wanted to make new friends?
3. What should Mr Unknown have done differently?
4. What do you think the consequences were for this agent?
5. If you saw this happening, what would you do?

Talking points

1. This is unauthorised access which is 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. While the initial access to this taxpayer's records was for a genuine business need and was required to assist the client over the phone, Mr Unknown did not have a genuine business need to find and use the client's mobile phone number to send them a personal message.
2. This would still be unauthorised access because Mr Unknown did not have a genuine business need to know the client's phone number, nor contact her using information from ATO systems. Mr Unidentified should have referred his friend to official ATO channels. If he still received a call from his friend through the switchboard, he should not take it, as it would be a conflict of interest.
3. Mr Unknown should not have looked up the client's phone number nor contacted her. At the ATO we have an obligation to act professionally and treat taxpayers – and their information - with respect and confidentiality. Mr Unknown obtained the taxpayer's mobile number without a business need. This was not respectful or confidential, and caused distress to the client.
4. Mr Unknown had his employment terminated. The unauthorised access will be on his personnel file permanently which could negatively impact future job prospects. It is possible he was impacted personally and financially.
5. If you witness or suspect internal fraud or corruption, report it to your manager or Speak Up. Not only is reporting an obligation for each of us, reporting helps maintain the high integrity environment we have at the ATO. Do not seek further evidence – it is FPII's job to investigate!

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 positive integrity culture by modelling preferred workplace behaviour in your team
- Report any suspected or witnessed fraud and corruption to Speak up or using Anonymous Fraud Alert Form.

For more information and resources

- You can head to our [SharePoint](#) site
- You can also find a link to our facilitator guide here
- Call the [Speak Up hotline](#) on **1800 061 187** to speak to FPII
- Search [Anonymous Fraud Alert Form](#) on myATO to report anonymously
- Email SpeakUp@ato.gov.au for advice or to lodge an allegation
- Email PublicInterestDisclosure@ato.gov.au to lodge a disclosure.