



Team Activity: Fraud on administration



Recording hours of work 10-15 mins

Internal fraud and corruption: fraud on administration case study

Activity overview

Fraud on administration is fraud or misconduct which involves employee entitlements, such as generating or using fraudulent documents or misusing Time Management System (TMS).

This case study gives staff the opportunity to consider how they might respond to fraud – specifically fraud on administration.

Learning outcomes

- Staff understand an example of fraud on administration
- 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 Concealed worked for the ATO in the Melbourne city office. He frequently got to work half an hour after the rest of his team started, but recorded in TMS that he started his work day at the same time as the rest of his team. Sometimes he would leave early too, but record a later 'finish' time in TMS. Mr Concealed began accruing flex which he later used to take a day off.

Discussion questions

1. Is this fraud? Why/why not?
2. What do you think the consequences were for Mr Concealed?
3. If you saw this happening, what would you do?

Talking points

1. This is fraud on administration, which is a type of fraud. Falsifying your TMS records to obtain a positive flex balance you are not entitled to is fraud on administration.
2. Mr Concealed had received a formal warning. The fraud was recorded on his personnel file which could negatively impact his future job prospects and can be referred back to if he does anything wrong in the future.
3. 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 Fraud Prevention and Internal Investigations 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 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.

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
- Email SpeakUp@ato.gov.au for advice or to lodge an allegation
- Email PublicInterestDisclosure@ato.gov.au to lodge a disclosure.