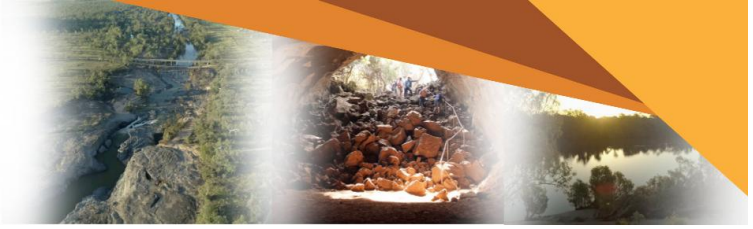


ESC - C034 FRAUD AND CORRUPTION POLICY AND PLAN

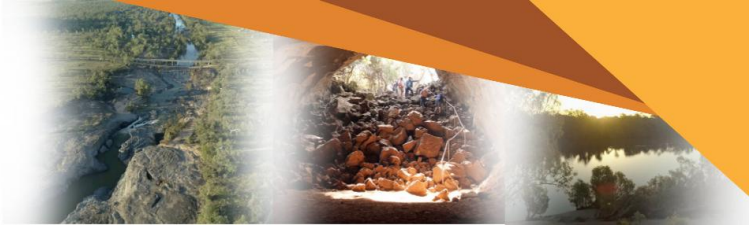
POLICY VERSION AND REVISION

Version History	**Meeting date**	
GMCCS8 21st June 2017 Resolution No. #2017/GM2047 GMCCS10 15th April 2015 Resolution No. #2015/GM1332	12th August 2026	
	Resolution number	
	#26.08.12	
Approval by CEO		
Effective date	**Review date**	
12th August 2026	**12th August 2030**	
Policy Author		
Director of Corporate Services		
Current incumbent		
Renee Bester		
Implementation Officer		
Chief Executive Officer		
Current incumbent	**Contact number**	**Official file no.**
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1. BACKGROUND & CONTEXT

This policy records the Etheridge Shire Council's commitment to rigorously manage the risk of fraud and corruption, and to investigate and prosecute cases of fraud or corruption affecting the council, to the fullest extent possible under the law.

Benchmarking & Review note: This policy and plan should be reviewed against the Crime and Corruption Commission Queensland's *Fraud and Corruption Control: Best Practice Guide* (March 2018), which outlines an integrated framework of 10 key elements for an effective fraud and corruption control program, including practical checklists and better practice tips to evaluate internal controls.

2. PURPOSE & SCOPE

The Council will minimise its exposure to the risk of fraud and corruption, and promptly and comprehensively address reports of fraudulent or corrupt conduct.

The council will develop and maintain a Fraud and Corruption Management Plan and support the implementation of that plan across the council.

The Fraud and Corruption Management Plan applies to all council activities and must be followed by all people acting for or on behalf of the council.

This policy applies to all people acting for or on behalf of Etheridge Shire Council, including Councillors, employees, contractors, consultants, volunteers, committee members and any other external party undertaking Council business or representing Council in any capacity.

3. POLICY PROVISIONS

Etheridge Shire Council is committed to the control and elimination of all forms of fraud and corruption, and to the creation of an ethical environment and culture that discourages and prevents fraud. Council maintains a zero-tolerance position on fraud and corruption and recognises that effective prevention, detection and response are essential elements of good governance, risk management, financial sustainability and public confidence.

All people acting for or on behalf of the council are responsible for the prevention and detection of fraud and corruption, and must comply with the Council's Fraud and Corruption Management Plan.

All people acting for or on behalf of the Council must act with integrity at all times.

All allegations and suspicions of fraud or corruption will receive attention and will be dealt with appropriately - including by criminal, disciplinary or administrative mechanisms suitable to the particular case.

3.1 RISK ASSESSMENT

Council will undertake a fraud and corruption risk assessment at least annually, and more frequently where there is significant organisational change, a material incident, an emerging fraud trend, an audit finding or a change to legislation or regulatory guidance. Outcomes must be documented, linked to Council's risk registers and used to update the Fraud and Corruption Management Plan and relevant internal controls.

3.2 INTERNAL CONTROLS

Council will maintain an internal control structure to minimise exposure to fraud and corruption. The primary mechanism for this control will be the Council's Fraud and Corruption Management Plan, operating in conjunction with established audit and financial management practices.

3.3 REPORTING

All Councillors, employees, contractors, consultants, volunteers and other people acting for or on behalf of Council must report any concern, suspicion or allegation of fraudulent or corrupt conduct as soon as possible. Reports should be made to an immediate supervisor or manager, the Chief Executive Officer, the Director of Corporate Services or another authorised officer. If the person receiving the report may be involved, the matter must be escalated to a more senior officer or directly to the Chief Executive Officer.

Concerns and suspicions must be reported as soon as possible. An employee must not attempt to investigate further himself or herself.

Council must ensure that any report of suspected fraud or corruption, and the identity of complainants, subject officers and witnesses, is treated confidentially to the fullest extent possible under the law and in accordance with Council's complaint management, public interest disclosure, privacy and records management obligations.

3.4 EXTERNAL REPORTING

By law, all allegations of corrupt conduct, which includes allegations of fraudulent or corrupt conduct, must be reported to the Crime and Corruption Commission (CCC).

The Chief Executive Officer / or delegate is the designated contact officer for the CCC, and all reports to the CCC must be made by him or her.

The Director of Corporate Services or delegate must ensure that reports of fraudulent or corrupt conduct are made to the Queensland Audit Office as appropriate.

3.5 PUBLIC INTEREST DISCLOSURE

The Council acknowledges that under the *Public Interest Disclosures Act 2010,* it has obligations to any person who makes a public interest disclosure. Those obligations may extend to a person who discloses fraud or corruption.

3.6 INVESTIGATIONS

Investigations into suspected fraud or corruption must be authorised by the Chief Executive Officer or delegate and conducted in a timely, confidential and procedurally fair manner. Investigations must address independence, conflicts of interest, evidence preservation, recordkeeping, referral obligations, privacy, natural justice and appropriate reporting of outcomes and recommended control improvements.

Other staff members must not commence or pursue investigations unless authorised by the Chief Executive Officer.

4. DEFINITIONS

Corrupt Conduct: under section 15 of the *Crime and Corruption Act 2001* (CC Act) corrupt conduct means conduct of a person, regardless of whether the person holds or held an appointment, that –

(a) Adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of –
  (i) A unit of public administration; or
  (ii) A person holding an appointment; and

(b) Results, or could result, directly or indirectly, in the performance of functions or the exercise of powers mentioned in paragraph (a) in a way that –
  (i) Is not honest or is not impartial; or
  (ii) Involves a breach of the trust placed in a person holding an appointment either knowingly or recklessly; or
  (iii) Involves a misuse of information or material acquired in or in connection with the performance of functions or the exercise of powers of a person holding an appointment; and

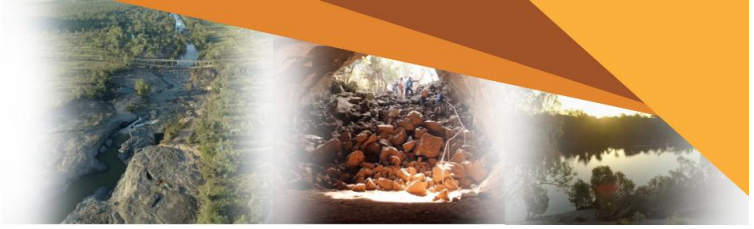
(c) Is engaged in for the purpose of providing a benefit to the person or another person or causing a detriment to another person; and

(d) Would, if proved, be –
  (i) A criminal offence; or
  (ii) A disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.

Under the CC Act, conduct includes:

- Neglect, failure and inaction
- Conspiracy to engage in conduct
- Attempt to engage in conduct

The four elements: Corrupt conduct is conduct by any person which meets the four elements stipulated below.



1. Effect of the conduct
Corrupt conduct adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of -

- A unit of public administration (UPA) or
- An individual person holding an appointment in a UPA.

2. Result of the conduct
Corrupt conduct results, or could result, directly or indirectly, in the performance of functions or the exercise of powers mentioned above in a way that -

- Is not honest or is not impartial
- Involves a breach of the trust placed in a person holding an appointment, either knowingly or recklessly
- Involves a misuse of information or material acquired in or in connection with the performance of functions or the exercise of powers of a person holding an appointment.

In relation to a breach of trust:

- Knowingly can be taken to mean that the subject officer knew that their actions were a breach of the trust placed in them
- Recklessly can be taken to mean that, while the subject officer did not necessarily know that their actions were a breach of trust, they were aware that there was a real and apparent risk that the conduct would amount to a breach of the trust and the person nevertheless engaged in the conduct.

3. Benefit or detriment arising from the conduct
Corrupt conduct is engaged in for the purpose of providing a benefit to the person or another person or causing a detriment to another person.

The CC Act defines:

- benefit as property, advantage, service, entertainment, the use of or access to property or facilities, and anything of benefit to a person, whether or not it has any inherent or tangible value, purpose or attribute
- detriment as including detriment caused to a person's property.

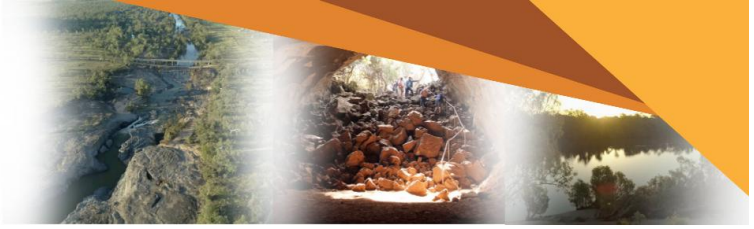
4. Criminal offence or disciplinary breach
Corrupt conduct would, if proved, be -

- a criminal offence or
- a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were a holder of an appointment.

Examples of corrupt conduct
The CC Act provides examples of conduct that could be corrupt conduct, including:

- Abuse of public office
- Bribery, including bribery relating to an election
- Extortion
- Obtaining or offering a secret commission
- Fraud, stealing or forgery
- Perverting the course of justice
- An offence relating to an electoral donation
- Loss of revenue of the state
- Sedition
- Homicide, serious assault or assault occasioning bodily harm or grievous bodily harm
- Obtaining a financial benefit from procuring prostitution or from unlawful prostitution engaged in by another person
- Illegal drug trafficking
- Illegal gambling

Fraud - Dishonest activity causing actual or potential loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used



at the time, immediately before or immediately following, the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal purpose or the improper use of information or position for personal benefit.

(Adapted from the Australian Standard AS 8001-2008, Fraud and Corruption Control)

Fraud may include:

- Theft;
- Obtaining property, a financial advantage or any other benefit by deception;
- Causing a loss, or avoiding or creating a liability by deception;
- Knowingly providing false or misleading information to council, or failing to provide information where there is an obligation to do so;
- A breach of trust in the performance of official duties, by which an employee or Councillor acts contrary to the interests of council in order to achieve some personal gain or advantage for themselves or for another person or entity;
- Using forged or falsified documents for an improper purpose;
- Deliberate misstatement of accounting information for an improper purpose.

5. AUTHORITIES AND ACCOUNTABILITIES

Crime and Corruption Act 2001 – definition of corrupt conduct, CCC jurisdiction and reporting obligations.

Public Interest Disclosure Act 2010 – obligations for receiving, managing and protecting public interest disclosures, including protection from reprisal.

Local Government Act 2009 – local government principles, Councillor and employee obligations, conflicts of interest, governance and accountability requirements.

Criminal Code Act 1899 – criminal offences relevant to fraud, dishonesty, stealing, forgery, bribery, secret commissions, abuse of office and related conduct.

Public Sector Ethics Act 1994 – ethical principles and values relevant to public sector conduct and Council's Code of Conduct framework.

Information Privacy Act 2009 – privacy obligations relevant to handling complaints, investigation information, personal information and confidentiality.

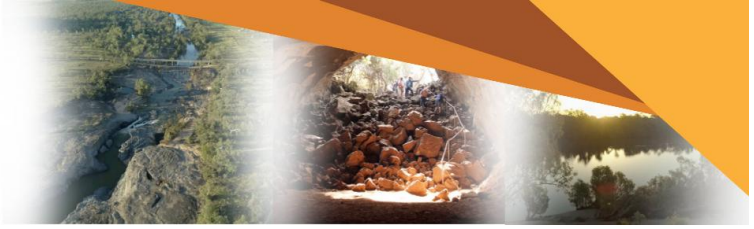
Right to Information Act 2009 – access to information obligations relevant to transparency, disclosure decisions and confidentiality limitations.

Public Records Act 2023 – obligations to make, keep, manage and lawfully dispose of public records, including records of complaints, investigations, decisions and risk incidents.

Human Rights Act 2019 – obligations to act and make decisions compatibly with human rights when managing complaints, investigations, disciplinary action and procedural fairness.

6. RELATED DOCUMENTATION

- Fraud and Corruption Management Plan
- ESC – C015 Public Interest Disclosure Policy & Procedure



ATTACHMENT 1 – Fraud and Corruption Management Plan

FRAUD & CORRUPTION MANAGEMENT PLAN

2.1 Plan

The plan gives guidance and direction to Council officers and stakeholders on the processes for:

- preventing fraud and corruption;
- detecting fraud and corruption in Council; and,
- responding to fraud and corruption in Council.

The plan aims to:

- reduce the potential for fraud and corruption within and against Council;
- build a culture which seeks to prevent fraud and corruption;
- explain how Council deals with suspected fraud and corruption through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with by Council.

This plan is comprised of three stages: prevention, detection and response.
Distributed across these three stages are the 10 key elements identified in the CCC's *Fraud and Corruption Control: Best Practice Guide* (2018), which provides an integrated framework for assessing and strengthening fraud and corruption controls.

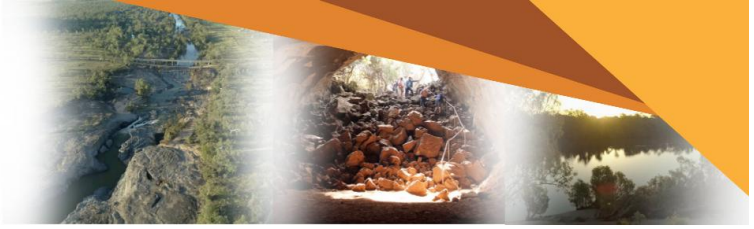
Components	Distribution across the 3 stages		
	Prevention	Detection	Response
An integrated agency policy	✓		
Risk assessment	✓		✓
Internal controls	✓	✓	✓
Staff education and awareness	✓		
Public interest disclosures (PIDs)		✓	
Investigations		✓	✓
Code of Conduct	✓		
Internal reporting		✓	✓
External reporting			✓
Client and community awareness	✓		

The plan specifies the responsibilities of officers in that it:

- details the various responsibilities and accountabilities of managers and other groups within Council;
- requires Council officers to abide by Council's Code of Conduct which prescribes standards of ethical conduct for all officers at Council;
- obliges Council officers who suspect, or become aware of, breaches of the Code, including fraud and corruption, to report the matter without delay to a supervisor or manager.

Reports of suspected or actual fraud or corruption are governed by Council Disciplinary Policy.

An allegation by a Council officer of a substantial misuse of public resources may fall within the definition of a public interest disclosure ("PID") and is covered by Council's Public Interest Disclosure (Whistle-blower Protection) Policy and Procedures regarding management of internal public interest disclosures.

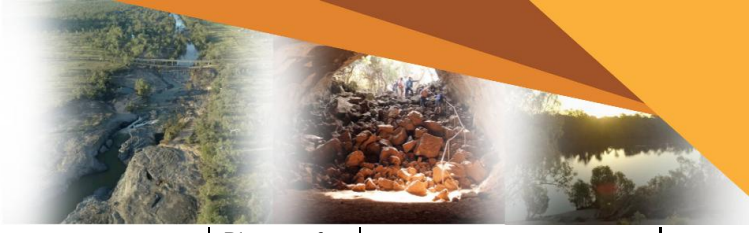


FRAUD AND CORRUPTION CONTROL PLAN

2.2 Prevention

This stage outlines the systems, frameworks and processes in place across Council to support the prevention of fraud and corruption.

Why	What		How	Who	When
State	**Element**	**Components**	**Action Plan**	**Oversight**	**Time Frames**
PREVENTION	Integrated policy	Fraud and Corruption Control Policy and Plan	Senior management to endorse and promote the plan, and to take ongoing action to ensure staff awareness of the plan.	CEO and Director of Corporate Services	At least annually, and following significant organisational change, audit findings, legislative change or a material fraud or corruption incident.
			• The Plan is to be regularly reviewed.		
			Relevant staff able to advise re prevention to be involved in reviews of the plan.	Director of Corporate Services	
	Risk Assessment	Risk Profile and management	Fraud and corruption risks are to be included in Council's strategic and operational risk registers, with specific consideration of procurement, payroll, conflicts of interest, delegations, grants, information security, records, assets and contractor management.	Director of Corporate Services	Quarterly risk monitoring, with formal fraud and corruption risk assessment at least annually.
			Specific functional area fraud and corruption risks are to be documented in work area risk registers, with controls assigned, monitored and reviewed by responsible managers.	Managers	
	Internal Controls	Corporate Governance Framework	Council's governance framework, policies, procedures, delegations and registers are to be maintained, approved and made accessible to officers.	Director of Corporate Services	Ongoing
			Governance documents are to be reviewed after audit findings, legislative changes, incidents or identified control weaknesses.	CEO	
			Where fraud and corruption risks are known to exist, work processes are to be clearly documented and available to Council officers.	Managers	
			Pre-employment screening, reference checks and relevant probity checks are to be undertaken for roles with financial, procurement, asset, information, regulatory or supervisory responsibilities.	People and Culture	
		Accountability and responsibility structures	Organisational chart to be kept up to date and available to all officers.	Director Corporate Services	As Required
			Delegations Register to be kept up to date and available to all officers		
			Prevention of fraud and corruption to be included in job description documentation.	People and Culture	
			Supervisors to monitor adherence to work procedures and ensure training and advice is provided to staff on procedures where needed	Managers	
			Recordkeeping to be monitored for adherence to recordkeeping classification policies.	Records Officer	
			People and Culture to ensure regular training for all Council officers on the contents and purposes of the plan.	People and Culture	Annually, and on induction, policy update or identified risk incident.
			Staff to be reminded annually to make appropriate declarations, and a Register of Interests to be maintained.	CEO	Annually
		Internal Audit	Internal Audit to regularly review processes and provide recommendations for improved systems.	Audit Committee	In accordance with the internal audit plan, with fraud and corruption risks considered annually.



PREVENTION	Staff education and awareness	Availability of policies and procedures	Current policies, procedures, forms, registers and reporting pathways are to be available through Council's records, intranet or corporate policy register systems.	Director of Corporate Services Records Officer	Ongoing and updated as policies developed and updated
		Training and awareness	Council is to maintain a communications and awareness program covering ethical conduct, conflicts of interest, gifts and benefits, reporting pathways, PID protections and fraud and corruption red flags.	CEO and People and Culture	Ongoing, with scheduled annual awareness activities and training
			Corporate Plan - to refer to values and ethical conduct	CEO	
	Code of Conduct	Induction program	Information on fraud and corruption prevention and control to be provided to all new staff.	People and Culture	On commencement and preferably before systems, financial or procurement access is granted.
		Staff training	Ethical culture, fraud and corruption red flags, conflicts of interest, gifts and benefits, procurement integrity, information security and reporting obligations are to be promoted through Code of Conduct training and targeted refresher activities.	People and Culture and CEO	Annually, and when the Code of Conduct, this policy or key reporting processes are revised.
		Staff Performance and Development	Culture, values and an organisational understanding to be included for each Council officer.	People and Culture	Every 12 months
	Client and community awareness	Availability of Policies and procedures	Council's website and public policy register are to include the current Fraud and Corruption Policy and clear information about how suspected fraud or corruption can be reported.	Director of Corporate Services	Ongoing
		Training and awareness	External parties dealing with Council, including contractors, consultants, grant recipients and suppliers, are to be advised of relevant fraud, corruption, conflict of interest, gifts and benefits, procurement integrity and reporting obligations.	WHSA Managers	Ongoing
		RTI and Privacy requests and RTI Disclosure Log	Requests for information on the plan to be actioned promptly.	DCS	Ongoing
			Required information to be published on Council website.		

2.3 Detection

This stage outlines mechanisms in place across Council to detect or expose fraud and corruption.

Why	What		How	Who	When
State	**Element**	**Components**	**Action Plan**	**Oversight**	**Time Frames**
DETECTION	Internal Controls	Formal and informal work processes	Specific functional area processes, guidelines, instructions and risk assessment to be complied with. Ongoing awareness and training of work processes to be provided.	Managers	Ongoing
	Public Interest Disclosure	Management of PIDs	Whistleblowers (Public Interest Disclosure) Policy and Procedures to be kept up to date and reviewed regularly.	CEO	At least annually and following legislative, policy or process changes.
			All staff to adhere to policy and procedures.	Managers	Ongoing
			Management to take reasonable actions to minimise risks of victimisation and to ensure victimisation of disclosers is dealt with swiftly and appropriately.	Managers	
	Investigations	Investigation Processes	Investigation processes are to align with CCC requirements and Council's complaint management, PID, disciplinary, privacy and records management obligations.		As required
			Officers, Councillors, contractors, consultants and volunteers are to report suspected fraud, corruption or improper conduct through the approved reporting	All persons acting for Council	

			pathways without attempting to investigate the matter themselves.		
			The Chief Executive Officer to report any improper conduct that amounts to corrupt conduct to the Crime and Corruption Commission	CEO	
	Internal reporting	Complaints	Complaint management, disciplinary and fraud-related reporting procedures are to be kept current, accessible and aligned with this policy, the PID framework and CCC reporting obligations.	Director of Corporate Services	At least annually and following incidents, audit findings or changes to legislation or reporting pathways.
			All staff to adhere to policy and procedures.	Managers	Protocols used on as needs basis
		Performance Management Framework	Organisational structure to be supported through adherence to official delegations, proper and full use of supervisory reporting relationships.	Managers	Ongoing
		Internal Audit	The Internal Audit Plan is to consider fraud and corruption risks, reported incidents, complaints, control weaknesses and changes to Council's operating environment.	CEO	In accordance with the strategic internal audit plan, with annual consideration of fraud and corruption risk themes.
			Internal Audit to conduct regular reviews of Council functions and processes to identify susceptible areas.	Audit Committee	
			Council to respond promptly to audit findings and recommendations	Council	

2.4 Response

This stage outlines the processes for responding to fraud and corruption within Council and the channels for ensuring improvements or remedies for exposed or potential fraud and corruption are made.

Why	What		How	Who	When
State	**Element**	**Components**	**Action Plan**	**Oversight**	**Time Frames**
RESPONSE	Internal Controls	Corporate Governance Framework reviewed	Review as necessary: • Governance Manual • Council reporting • Council evaluation	CEO	As required
		Policies and procedures	Policies and procedures to be reviewed • Taking into account recent risk incidents. • In response to recommendations by internal auditor	Managers and Policy Owners	As required and routine reviews
	Staff education and awareness	Training / awareness program	Council stance on fraud and corruption to be stated in relevant corporate communications	CEO	As required
	Investigations	Investigations conducted	Investigations are to be conducted in accordance with Council's complaint management, disciplinary, PID, privacy and records management requirements, and must address independence, conflicts of interest, procedural fairness, evidence management and referral obligations. • Disciplinary Policy and Procedures • Public Interest Disclosures Policy and Procedures	CEO	As required
		Investigations reports	Investigation outcomes, recommended actions and lessons learned are to be considered by the Management Team and used to update controls, risk registers, training, audit planning and relevant policies or procedures.	Management Team	As required
	Risk assessment and Internal reporting	Risk register	All alleged, suspected or proven fraud and corruption matters are to be recorded as risk incidents, assessed for control weaknesses and linked to relevant actions in the risk register.	Director of Corporate Services	Incident to be reported within 24 hours of identification; Register to be updated within 48 hours of incident being reported.

		Risk reporting	Risk incidents and quarterly risk reporting are to be used to identify trends, update strategic and operational risk profiles, test controls and assign mitigation actions.	Managers	As required and Quarterly
	External Reporting	External audit (QAO)	External auditing and financial statements to be consistent with relevant or applicable Standards	Audit Committee Finance Manager	Annually
		CCC oversight-reporting and complaints management	Reporting to the CCC to be done as per the Crime and Corruption Act 2001 with appropriate actions taken in regard to CCC recommendations.	CEO	As required
		Governance publications	Fraud prevention and control matters to be reported in the: • Annual Report • Corporate Plan • Operational Plan	Director of Corporate Services	Annually and as necessary

*Oversight - This refers to the person or group who is to ensure the item in the action plan is done, as distinct from the person or group who is responsible for actioning the item.

The exception to this is a reference to “All staff” where oversight is not practical.

2.5 Communications, Training and Awareness Overview

Council-wide interaction and awareness is at the core of the Fraud and Corruption: Prevention and Control Plan.

COMMUNICATION, TRAINING AND AWARENESS

Key communication elements

The following communication elements are essential to the plan:
- General awareness of the Fraud and Corruption Control Policy.
- Understanding of organisational expectations regarding fraud and corruption.
- Understanding of the requirements of and references contained in the plan.
- Awareness and ownership of the responsibilities referenced within the plan.

Key messages

1. Council’s stance on fraud and corruption is outlined in the policy.
2. The plan provides reference to the internal controls used within Council to prevent, detect and respond to fraud and corruption.
3. Fraud and corruption risks are assessed and mitigating options are developed through risk management processes.
4. Reporting requirements regarding fraud and corruption are aligned with and use, where possible, current complaints/PIDs/misconduct and risk reporting processes.

Key communication

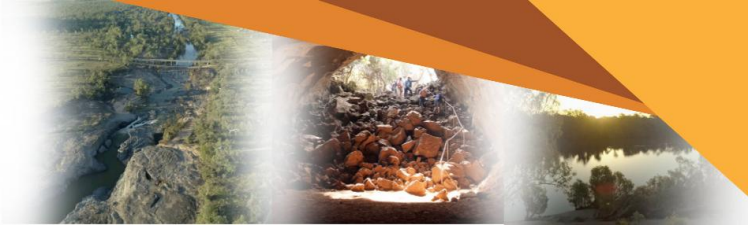
Communication	Channel	Frequency
Introduction to fraud and corruption controls	Induction	For every new employee on or soon after commencement
Fraud and Corruption: Prevention and Control Plan	Magiq /Corporate Policy Register	Ongoing
Importance and mechanisms of fraud and corruption control	Code of Conduct for Employees’ Training	All Council officers annually
Responsibilities of specific areas identified within the plan	Specific contact from plan owner	After review of plan

Responsibilities of specific areas

Area	Outline of responsibility
CEO / Director of Corporate Services	Policy and plan owner – maintenance, review, implementation monitoring and coordination of prevention, detection and response actions.
People and Culture	Provision of induction, refresher training, awareness activities and training records.
Internal Audit Committee	Oversight of risk management, internal audit, reported risk incidents, control improvement actions and fraud and corruption risk themes.
Other	As outline in plan

Other communications – Reporting

Suggested report content	Report to
Risk incident report	Internal Audit Committee
Complaints	Follow Complaints (Administrative Actions) Policy
PIDs	Follow Whistleblowers (Public Interest Disclosure Policy) and Procedures



Review Triggers

- Any significant fraud or corruption event affecting Council.
- Identification of any significant trends in fraud or corruption locally or globally.

CCC Best Practice Review Checklist

- Confirm the policy clearly demonstrates senior leadership commitment, ethical culture, and zero tolerance for fraud and corruption.
- Map the policy and plan against the CCC's 10 key elements and identify any gaps in prevention, detection and response controls.
- Review whether fraud and corruption risks are assessed regularly, recorded in Council's risk registers, and linked to practical control treatments.
- Check that reporting pathways are clear for employees, Councillors, contractors, consultants, volunteers and external parties, including escalation to the CEO and reporting to the CCC where required.
- Confirm arrangements for Public Interest Disclosures protect disclosers from reprisal and align with Council's PID policy and procedure.
- Review investigation processes to ensure independence, confidentiality, procedural fairness, evidence management and referral obligations are addressed.
- Strengthen controls for higher-risk areas such as procurement, payroll, grants, conflicts of interest, information security, records, delegations and contractor management.
- Confirm training, induction and awareness activities are scheduled, recorded and refreshed after policy updates or identified risk incidents.
- Include monitoring, audit, reporting and continuous improvement actions so lessons from incidents, complaints, audits and risk reviews are incorporated into future controls.
- Ensure ownership, oversight, timeframes and review triggers are current and reflect Council's present organisational structure and position titles.