



Team Activity: Misuse of IT facilities



Falsified documents 10-15 mins

Internal fraud and corruption: misuse of IT facilities case study

Activity overview

Misuse of IT facilities is the excessive and/or fraudulent use of emails/storage/internet use and instant messaging conversations.

This case study gives staff the opportunity to consider how they might respond to fraud – specifically misuse of IT facilities.

Learning outcomes

- Staff understand an example of misuse of IT facilities
- 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

Ms Microchip worked for the ATO and recently started a business of online share trading. She experienced a downturn of work at the ATO and decided to operate her online share trading business during work hours. She used her ATO-issued laptop to trade and run her private business during ATO work hours, and logged standard work hours in her Time Management System.

Discussion questions

1. Is this fraud? Why/why not?
2. What should Ms Microchip have done differently?
3. What do you think the consequences were for Ms Microchip?
4. If you saw this happening, what would you do?

Talking points

1. This is misuse of IT facilities, which is a type of fraud. The [Proper use of information technology equipment CEI](#) provides that you must only use ATO supplied IT equipment for work purposes, noting some exceptions for limited personal use. Ms Microchip used her ATO issued IT equipment to run her private business. This case was also fraud on administration as Ms Microchip deliberately recorded time incorrectly in TMS to accrue flex she was not entitled to.
2. Ms Microchip should not have used ATO IT equipment to run her personal business. She also should have run her business outside of ATO work hours, and recorded the times she worked accurately in TMS.
3. Ms Microchip was investigated by Fraud Prevention and Internal Investigations (FPIL) and the matter was referred to ATO People. She had her employment terminated. The fraud is permanently recorded on her personnel file. This may negatively impact her future job prospects in the public service and may impact her financially and socially
4. 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 FPIL
- 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.