



**NOTE:** This is an ATO learning resource. Scenarios are fictional and developed to reflect situations that ATO staff may encounter. Hyperlinks, emails, phone numbers and other information should be modified to your context.

# 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 unauthorised access.

### 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

Mrs Confidential was working for the ATO. She became bored when there was a brief downturn of work. She considered browsing the web, but then thought to herself that browsing taxpayer information could be similarly interesting. To pass the time, she accessed 37 different taxpayer records, none of which she needed to see to do her job.

## Discussion questions

1. Is this fraud? Why/why not?
2. How do you think the ATO responded?
3. Would this have been considered unauthorised access if Mrs Confidential had not been successful in accessing the taxpayer records?
4. 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. Mrs Confidential accessed several taxpayer records out of curiosity rather than for genuine business need. Her actions could have weakened the ATO's high integrity environment and impacted the public's trust in the ATO. Ms Unnamed had her contract terminated. The release of information will be on her personnel file permanently, which could negatively impact her future job prospects.
2. Mrs Confidential was investigated by Fraud Prevention and Internal Investigations (FPPI). Her employment at the ATO was terminated and she was later criminally convicted of 37 counts of unauthorised access to taxpayer information. The unauthorised accesses will be on her personnel file, and she will have to declare the criminal conviction to potential future employers. This negatively impacts her future job prospects and may be impacting her financially and socially.
3. Unauthorised access is the access, or attempt to access, taxation records and information without a business need. As soon as Mrs Confidential attempted to access each record, it counted as an unauthorised access.
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 FPPI'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 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 FPPI
- Search [Anonymous Fraud Alert Form](#) on myATO to report anonymously
- Email [SpeakUp@ato.gov.au](mailto:SpeakUp@ato.gov.au) for advice or to lodge an allegation
- Email [PublicInterestDisclosure@ato.gov.au](mailto:PublicInterestDisclosure@ato.gov.au) to lodge a disclosure.