



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 Unidentified was working for the ATO as a Call Centre Agent. He received a call from a friend to his personal mobile whilst at work. His friend asked him to reactivate his ABN so he could start receiving JobKeeper payments. Mr Unidentified wanted to help, so he accessed his friend's Siebel record and reactivated his ABN.

Discussion questions

1. Is this fraud? Why/why not?
2. Do you think it would be fraud if the friend called the ATO through official channels and Mr Unidentified actioned the call?
3. What should Mr Unidentified have done differently?
4. How do you think the ATO responds to unauthorised access?
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. Mr Unidentified was not allocated the work, so did not have a genuine business need to access his friend's records. See the [need to know principle](#) to find out more.
2. This would still be unauthorised access if Mr. Unidentified was officially allocated the work. As per the Access to Taxation Records in the Possession of the Commissioner CEI, you must not access or attempt to access your own taxation records, or the records of friends, relatives, or acquaintances as a conflict of interest exists.
3. 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.
4. The ATO has a zero tolerance stance to unauthorised access, and consequences can be severe. Mr Unidentified was criminally convicted of 1 count of unauthorised access to taxpayer information and no longer has a job at the ATO. The unauthorised access will be on his personnel file and he will have to declare the criminal conviction to potential future employers.
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 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.