



Team Activity: Corruption series

Grooming: fraud and corruption red flags

10-15 mins



Internal fraud and corruption: can you identify the red flags?

Activity overview

Criminals may target and groom ATO staff for personal benefit such as financial gain, access to information or leniency in tax decisions that impact them. This is a short scenario of a person attempting to groom an ATO staff member.

The aim of this activity is to identify and understand behaviours which may indicate staff or colleagues are being groomed.

Learning outcomes

After completing this activity, your staff should:

- be aware of, and able to identify, common fraud and corruption red flags
- understand they must report suspected fraud and corruption.

Instructions

Read the scenario (below) with your team and ask your team the discussion questions.

Scenario

Ryan has worked in various ATO roles over several years. His current role involves working with taxpayer information.

Ryan was at a friend's BBQ and began talking to Emily, who was very interested in the details of his job. After catching up on a number of other occasions and growing quite close, Emily started asking Ryan more detailed questions about sensitive information. To clarify the details, Ryan began looking at taxpayer information that wasn't related to his role.

At the time, Ryan questioned if he should be looking at this information, but when asked by his team why he was looking at it he became very secretive.

In exchange for more detailed and sensitive information, Emily would thank Ryan with gifts, including a motorbike, new clothes and other luxury items that he previously could not afford.

As Ryan became increasingly worried about getting caught, he started using a second mobile phone to take photos of information for Emily.

Ryan's secretive behaviour at work eventually raised concerns with colleagues who reported him to Fraud Prevention and Internal Investigations (FP&II).

Discussion questions

Can you identify the five corruption red flags from the scenario?

When do you think you would report this if you were Ryan's colleague?

What might hinder you in making a report?

Key talking points

The five corruption red flags:

- unauthorised access - access to agency information without a business need to know
- release of information – sending official information out of the agency without a business reason
- unnecessarily secretive behaviour
- personal use of agency resources and tools
- use of a personal device to take photos of agency information.

Keep in mind:

- you must report any suspected or witnessed fraud and corruption as soon as practicable. This could be to your manager, though you don't have to speak to your manager before making a report. You can contact speak up directly via email or phone, or use the Anonymous Fraud Alert Form.
- you may feel like you need evidence in order to report – it is not your job to collect evidence, Fraud Prevention and Internal Investigations will do this. Simply report what you suspect or witness with detail about the facts.

Fraud Prevention & Internal Investigations are always here to help. Reach out if you are even if you are unsure if you need to report.

Next steps for you and your team to take

- You can find more information about your responsibilities in the [Internal Fraud and Corruption CEI](#).
- Report any suspected or witnessed fraud and corruption to Speak up or by using the Anonymous Fraud Alert Form.
- Alternatively, any suspected or witnessed corruption that is serious or systemic can be referred directly to the National Anti-Corruption Commission (NACC). This is called a voluntary referral.

For more information and resources

- You can head to our [SharePoint](#) site
- You can read 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
- Find out more about the [National Anti-Corruption Commission](#)
- Email SpeakUp@ato.gov.au for advice or to lodge an allegation
- Email PublicInterestDisclosure@ato.gov.au to lodge a disclosure.