

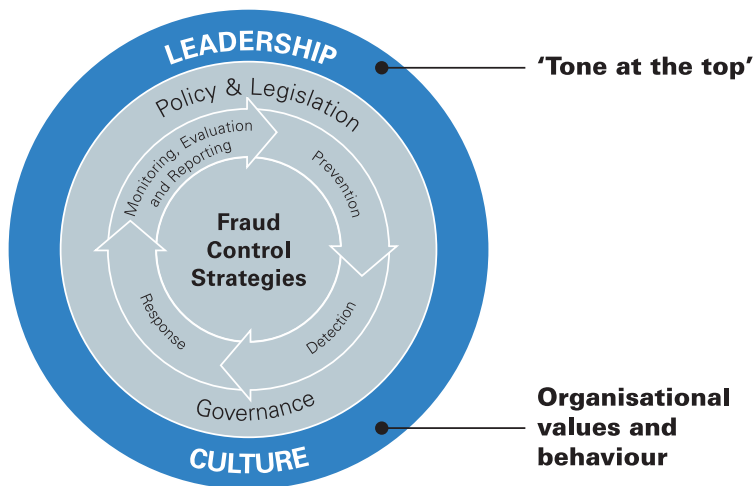


# Fraud Control in Australian Government Entities

QUICK REFERENCE GUIDE

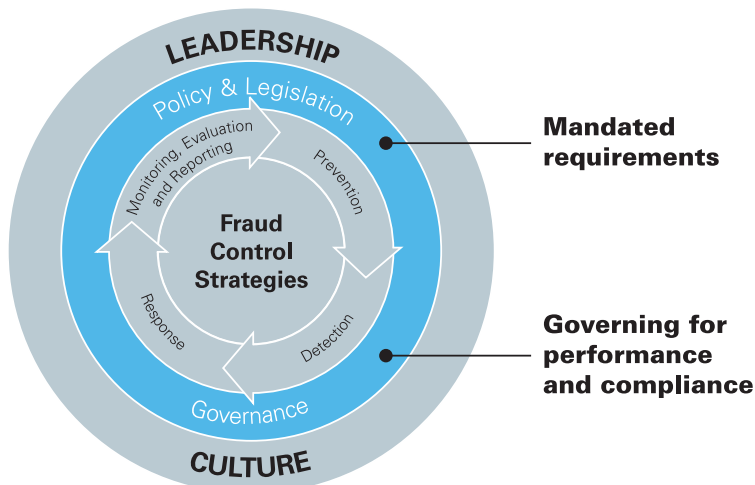


Better Practice Guide  
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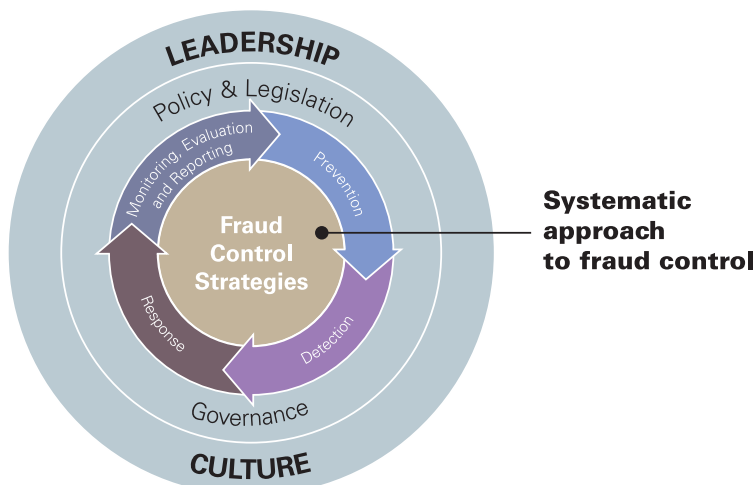


Setting the right 'tone at the top' is critical to fraud control in Australian Government entities. An organisational culture based on sound ethics and integrity is an essential ingredient that underpins effective fraud control.

**Organisational values and behaviour**



The legislative framework for fraud control in Australian Government is supported by a number of key policies. Rigorous governance structures and processes help ensure the requirements of these policies and legislation are operationalised in an accountable, effective and transparent way.



Central to better practice fraud control are key control strategies which contribute to an effective fraud control framework. These strategies are interdependent and subject to a cyclic process of review and enhancement.