



FRAUD AND CORRUPT CONDUCT POLICY

(OHAED) FCC-POL-2025:1.0

Purpose:	Ohana Education Ltd is committed to establishing and maintaining a culture within the organisation that will ensure that effective fraud and corrupt conduct prevention is an integral part of our day-to-day operations.	
Scope:	The Ohana Education Ltd Board of Directors, Officers, Workers, Contractors and Service Providers, Other Persons associated with Ohana Education Ltd, including students, parents, carers and third-party providers.	
Status:	Approved	Supersedes: (ARC) FCC-POL-2025:1.0
Authorised by:	Board	Date of Authorisation: 1st Dec. 2025
References:	Legislation: <ul style="list-style-type: none">• <i>Crime and Corruption Act 2001 (Qld)</i>• <i>Criminal Code 1899 (Qld)</i>• <i>Australian Standard AS 8001-2008: Fraud and Corruption Control</i>	
Review Date:	Annually	Next Review Date: December 2026
Policy Owner:	Chief Financial Officer	

Policy Statement

Ohana Education Ltd is committed to creating and maintaining a culture of corporate compliance and ethical behaviour in which employees are responsible and accountable, behave with honesty and integrity and are able to raise concerns regarding unethical, unlawful or undesirable conduct, without fear of reprisal.

Ohana Education Ltd will not tolerate fraud or corrupt conduct. Any fraud or corrupt conduct that is detected will be reported to the relevant law enforcement agency.

Definitions

Corrupt Conduct: Has the definition set out in Section 15 of the Crime and Corruption Act 2001 (Qld). 'Corruption' is interpreted by the Australian Standard AS 8001-2021:

Fraud and Corruption Control: Has the definition as being dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation or a person purporting to act on behalf of the interests of the organisation in order to secure some form of improper advantage for the organisation either directly or indirectly.

Fraud: Has the definition set out in Section 408C of the Criminal Code 1899 (Qld). 'Fraud' is interpreted in Australian Standard AS 8001-2021: Fraud and Corruption Control, as being dishonest activity causing actual or potential gain or loss to any person or organisation including theft of moneys or other property by persons internal and/or external to the organisation and where deception is used at the time, immediately before or immediately following the activity.

Fraud Control Officer: The "Fraud Control Officer" role is currently held by the Corporate Secretary. The Fraud Control Officer oversees the implementation of this policy and any recommendations received from reviews or assessments as and when they are conducted, and to conduct investigations in relation to reports of suspected fraud and/or corrupt conduct.

Prevention Pathway: All staff are responsible and accountable for risk management, including the risks of fraud and corrupt conduct.

Managing Risks

Ohana Education Ltd is committed to proactively managing the risks of fraud and corrupt conduct by embedding risk management into its culture and systems. Ohana Education Ltd seeks to achieve this by implementing risk controls which either prevents corrupt or fraudulent activity before it occurs or detects it in its early stages so that its impact can be minimised. The risk controls include:

- **Pre-Employment Screening** - Ohana Education Ltd considers pre-employment screening to be an important first step in reducing the likelihood of fraud and corrupt conduct occurring, by ensuring that we employ honest and trustworthy people. As part of our pre employment screening process, criminal history checks will be carried out for all incoming staff. Any potential staff member that cannot provide a clear National Police Certificate are unable to be employed.
- **Conflicts of Interest** - In accordance with the Board and Staff Codes of Conduct, our people are required to declare to the CEO any potential or perceived conflicts that may arise as a result of dealing with external parties in which management, staff or their immediate families may have an interest. This does not preclude Ohana Education Ltd from dealing with those organisations, however, it does require any potential transactions to be more transparent.
- **Structure** - A clear organisational structure with clear reporting responsibilities.
- **Gifts and Benefits** - Mandatory reporting of gifts and benefits, in accordance with the gifts Policy.
- **Other Policies** - This Policy is to be read in conjunction with other Ohana Education Ltd policies and in particular with the Board Code of Conduct and Staff Code of Conduct Policies and the Whistle-blower Policy. Where the policies conflict, this policy will be taken to apply to the extent of the discrepancy.
- **Awareness** - It is the aim of Ohana Education Ltd that all staff are aware of and understand this policy. Awareness training for various relevant policies will be conducted annually. Ohana Education Ltd will ensure that updates and changes to fraud-related policies, procedures and the Code of Conduct are effectively communicated to our people.
- **Reporting** - Our people are encouraged and required to report any suspected incident or suspicion of fraud and/or corrupt conduct to the Fraud Control Officer. This can be done in person, in writing or by email. All reports will be kept confidential.

- **Audit** - Ohana Education Ltd's accounts are audited annually by independent auditors. The appointment of auditors is presented to the Board annually. The independent auditor appointment is reviewed by the Board every three to four years.

Investigation Pathway

In the event that a decision is made that a reported incident needs to be investigated:

- **Fraud Control Reports** - Any reasonable suspicions of fraud or corrupt conduct are to be made to the Fraud Control Officer who is responsible for commencing investigations as a result of information received. A report can be made discreetly by email or phone or in person.
- **Investigation Officer** - The Fraud Control Officer may elect to appoint an Investigation Officer (internal or external) to investigate reported suspicions of fraud or corrupt conduct. If appointed, it will be the task of the Investigation Officer to report and recommend a course of action.
- **Investigation Resources** - Ohana Education Ltd will provide such resources (internal or external) as considered necessary by the Fraud Control Officer, to be able to conduct and complete the investigation including the services of a Forensic Accountant.
- **External Investigation of Fraud** - Should further investigation be required beyond the scope of an internal investigation, reports of suspected fraud and corrupt conduct will be reported to the relevant law enforcement agency (e.g. Queensland Police Service).
- **Civil Recovery of Loss** - Ohana Education Ltd may take steps to recover the amount of the loss as a result of fraud and/or corrupt conduct from the perpetrator through civil recovery proceedings where it is considered commercially reasonable to do so after proper legal opinion has been obtained and considered by the Board.
- **Fraud and Corrupt Conduct Incident Register** - The Fraud Control Officer will maintain a Fraud and Corrupt Conduct Incident Register. Ohana Education Ltd will undertake a regular analysis of the incidents reported and periodically report trends to the Board.
- **Confidential Documentation** - obtained or created as a result of an investigation will be kept confidential until such time as it is required to be handed to a law enforcement agency or the matter is resolved. Such documents will also be made available to external investigative resources, if used, during the investigation.
- **Disciplinary Proceedings** - Ohana Education Ltd may implement disciplinary procedures as an outcome of a Fraud and Corrupt Conduct Investigation. The actions taken may include but are not limited to admonition, demotion, fine and/or termination of employment with or without entitlements depending upon the amount of Ohana Education Ltd's loss as a result of the employee's conduct amounting to gross misconduct or serious dishonesty.

Review

Ohana Education Ltd's fraud and corrupt conduct control strategies will be formally reviewed annually or in conjunction with the investigation of an incident if such arises by the Board.

This policy will be reviewed annually.

Related Documents:

- Whistleblower Policy
- Complaints Handling and Disputes Policy

- Board Code of Conduct
- Staff Code of Conduct