



Reporting fraud and corruption at Coal LSL

Coal LSL has zero tolerance towards fraudulent or corrupt behaviour. Fraud and corruption are risks that can undermine our objectives in all areas of our operations and erode public confidence and trust.

We have strategies to identify, investigate and act on fraud and corruption:

- we use our business and IT systems to detect and respond to people who are doing the wrong thing
- we continue to improve our culture and processes to reduce opportunities for people to do the wrong thing
- where required we work with the Australian Federal Police (AFP) and other federal or state government or law enforcement agencies to identify, warn, and prosecute offenders
- where appropriate we report matters to other regulatory bodies including the National Anti-Corruption Commission (NACC).

Definitions of fraud and corruption

Fraud is defined under in the Commonwealth Fraud and Corruption Framework 2024 as:

Dishonestly obtaining (including attempting to obtain) a gain or benefit, or causing a loss or risk of loss, by deception or other means. The conduct does not need to represent a breach of criminal law. A benefit or loss is not restricted to a material benefit or loss and may be tangible or intangible. A benefit may also be obtained by a third party.

- **Internal fraud** – is a form of corruption and occurs where fraud against an entity is committed by its officials.
- **External fraud** – is fraud committed against a Commonwealth entity by external parties. This includes members of the public and those not engaged by a Commonwealth entity.

Corruption is defined broadly and consistently with the *National Anti-Corruption Commission Act 2022* (NACC Act), a person engages in corrupt conduct if they are a public official and:

- they breach public trust
- they abuse their office or
- they misuse information they have gained in their capacity as a public official.

A person also engages in corrupt conduct if something they do or have done could adversely affect the honest or impartial exercise of a public official's powers or the honest or impartial performance of a public official's functions and duties.

Conduct involving a public official may be corrupt conduct even if the conduct is not for the person's personal benefit.

Corruption may be criminal or non-criminal in nature and may affect any aspect of public administration. For example, an official being offered or accepting a bribe, or engaging in fraud against the entity.

Corrupt conduct (among other conduct) may constitute a **public interest disclosure** (PID) and should be managed in accordance with the requirements of the *Public Interest Disclosure Act 2013* (PID Act), to afford disclosers protection. For more information on PIDs and how to make a disclosure, refer to Coal LSL's [Public Interest Disclosure Statement](#).

How do I report fraud or corruption to Coal LSL?

You can provide information about suspected fraudulent or corrupt behaviour by Coal LSL staff or contractors, or against Coal LSL arising from external parties by completing the [Fraud and corruption reporting form](#) or by mail to:

General Manager, Finance and Governance
Coal Mining Industry (Long Service Leave Funding) Corporation
Locked Bag 2021 Newcastle NSW 2300

Information regarding allegations of fraud or corruption against other Commonwealth government agencies must be reported directly to those agencies.

What information should be provided when making a report of fraud or corruption?

Providing as much information as possible will assist the department in assessing matters efficiently. If possible, include the following information:

- details of parties involved with names, contact details and relevant positions/organisations
- details of suspected fraudulent or corrupt actions or activities – including times, dates, locations, any financial implications of the suspected activity
- how the suspected fraudulent or corrupt actions or activities were detected
- any evidence relating to the suspicious activities
- details of the person making the report (individuals may choose to remain anonymous).

What happens if you report suspected fraud or corruption?

If you have provided your contact details in your report, we may ask you for further information. However, due to a range of reasons, including confidentiality, privacy restrictions and maintaining the integrity of the investigation, feedback or the outcome of any investigation may not always be provided to the individual making the report.

If the matter appears to involve offences or other criminal conduct under federal, state or territory law or other legislation, we may refer the matter to the responsible enforcement agency in the relevant jurisdiction.

Reporting to the National Anti-Corruption Commission

The [National Anti-Corruption Commission](#) (NACC) began operating on 1 July 2023. The NACC is an independent Commonwealth agency that detects, investigates and reports on serious or systemic corrupt conduct in the Commonwealth public sector.

Where a report involves corrupt conduct, this may be referred to the NACC. The NACC can investigate public officials if it is alleged that they:

- adversely affect their own, or another public official's honesty or impartiality in the way they carry out their official duties
- breach public trust
- abuse their office as a public official
- misuse information they have gained in their capacity as a public official.

The NACC can consider referrals made by anyone in relation to a Commonwealth public official who is alleged to have engaged in corrupt conduct under the *National Anti-Corruption Commission (NACC) Act 2022* (NACC Act) which could involve serious or systemic corrupt conduct. More information on how to make a referral directly to the NACC is available at www.nacc.gov.au

Protections against reprisals

Coal LSL values proactive reporting and transparency, we have a zero tolerance for reprisals against a person making a report. People who report fraud and corruption are afforded protections against reprisals when making a disclosure under the PID Act or reporting suspected fraud or corruption under the NACC Act.

Privacy notice

Your personal information is protected by law, including the *Privacy Act 1988*, and is collected by Coal LSL for the purposes of investigating allegations of suspected fraud and corruption. We may disclose the information you provide to other federal, state or territory bodies (including law enforcement bodies) for appropriate assessment or action.

Your information may be disclosed to other parties if required by any Australian Law.

More information about how Coal LSL manages your personal information (including information on accessing or correcting information) and how to make a privacy complaint, can be found in our [Privacy Statement](#).