



Fraud and Corruption Prevention Policy

1. Introduction

Melbourne Archdiocese Catholic Schools Ltd (**MACS**) is a company limited by guarantee established in 2021 by the Archbishop of the Catholic Archdiocese of Melbourne to assume the governance and operation of MACS schools across the Archdiocese of Melbourne. MACS subsequently established Melbourne Archdiocese Catholic Specialist Schools Ltd (**MACSS**) to provide educational services to children with diverse needs and Melbourne Archdiocese Catholic Schools Early Years Education (**MACSEYE**) to provide early years care and education services.

The [Statement of Mission](#) in the MACS Constitution, and the constitutions of its subsidiaries, MACSS and MACSEYE, sets out the Archbishop's expectations of Catholic schooling in the Archdiocese and provides an important context and grounding for the company and the direction which the MACS Board must always observe in the pursuit of the company's objects.

The Board must ensure that all policies and procedures concerning the operations of MACS, and its subsidiaries are consistent with the Statement of Mission and company objects, as well as any directions issued by the Archbishop from time to time.

2. Background

MACS requires its board directors, board committee members, committee working group members, MACS executives, principals, employees in the MACS offices and MACS schools, and volunteers, contractors and external consultants (**Staff**) to uphold high ethical standards at all times.

This policy aligns to the Australian Standard AS 8001:2021 Fraud and Corruption Control, which requires the establishment and maintenance of a Fraud and Corruption Control System (FCCS) that is integrated into governance, risk management and operational processes.

3. Purpose

To ensure all instances of actual or suspected fraud across MACS are reported, investigated, and addressed.

4. Scope

This policy applies to MACS and MACS schools, including specialist schools operated by MACSS and school boarding premises operated by MACS schools.

5. Principles

MACS Staff are required to execute their duties:

- diligently and conscientiously, in accordance with MACS policies and procedures
- in an ethical, honest and professional manner
- objectively and ethically, not misusing their positions of trust.

6. Fraudulent or corrupt behaviour

- 6.1. MACS has zero tolerance for unethical, unlawful, corrupt and fraudulent behaviours or activities;
- 6.2. MACS Staff must not engage in, assist in, or cover up fraudulent or corrupt behaviour.

7. Fraud and corruption prevention

- 7.1. MACS' ethical environment is reinforced through robust corporate governance, reflecting transparency and accountability, thereby reducing the likelihood that MACS (schools or office) suffer financial loss because of fraudulent or corrupt conduct.
- 7.2. Fraud and corruption risk assessment will form part of MACS' overall risk assessment. MACS management considers all risks that are likely to have a significant financial, reputational, or regulatory impact on MACS and ensure a rigorous assessment of the relevant internal controls is made.
- 7.3. Fraud and corruption risk assessments are used to inform the development of MACS' annual internal audit program which is endorsed by the Child Safety and Risk Management Board Committee.
- 7.4. Risk owners exist in both MACS office and school locations. In MACS offices the risk owner is aligned with business areas (generally). The individual school principal is the risk owner in each MACS school.
- 7.5. As fraud and corruption can occur in various operational, financial and non-financial contexts, MACS has a range of preventative controls, including MACS office and school policies and procedures that provide clear guidance to staff about appropriate behaviour.
- 7.6. The General Manager, Risk, Compliance and Assurance, is responsible for ensuring risk owners contribute to the development of integrated MACS-wide fraud and corruption risk management training programs, tailored for the relevant stakeholder group.
- 7.7. Principals and business managers are responsible for the implementation of MACS internal controls and MACS school policies and procedures at their respective schools.

8. Fraud and corruption detection

- 8.1. MACS staff, anyone engaged by the Board, or person engaged by MACS (school or office), who becomes aware of suspected fraud or corruption must report it to the General Manager, Risk, Compliance and Assurance (or if the matter involves the General Manager, Risk, Compliance and Assurance, to the Director, Governance, Legal and Risk).
- 8.2. If an investigation is deemed necessary and appropriate, the General Manager, Risk, Compliance and Assurance, will either investigate or nominate a person to investigate suspected fraud or corruption. All suspected incidents of fraud or corruption investigations will be recorded, tracked and reported to the Finance and Audit Board Committee and/or the MACS Board where appropriate.
- 8.3. MACS has whistleblower disclosure processes which are separate from its fraud and corruption prevention processes. MACS Staff who wish to avail themselves of whistleblower protection should refer to the Whistleblower Policy.

9. Fraud and corruption response

- 9.1. Where a MACS Staff member is involved in an incident of fraud or corruption in the course of their duties or otherwise breaches this policy or the Code of Conduct for MACS Staff, disciplinary measures may be taken where deemed appropriate in the circumstances.
- 9.2. Instances of fraud or corruption may be reported to the appropriate regulatory authorities, which may include Victoria Police.
- 9.3. MACS may also seek redress for loss or damages from the alleged perpetrator of the fraud or corruption.

10. Roles and reporting responsibilities

Role	Responsibility	Reporting requirements
All MACS Staff	Report instances of fraud or corruption or suspected fraud or corruption	To General Manager, Risk, Compliance and Assurance
All MACS Staff	Report instances of fraud or corruption or suspected fraud or corruption involving the General Manager, Risk, Compliance and Assurance	To the Director, Governance, Legal and Risk
General Manager, Risk, Compliance and Assurance	Report all instances of fraud or corruption or suspected fraud or corruption in line with reporting schedule or as required	Report to the Finance and Audit Board Committee (FAC) or MACS Board
General Manager, Risk, Compliance and Assurance	Undertake or authorise investigations into alleged fraud or corruption	Report outcomes of investigations to FAC or MACS Board
Director, Governance, Legal and Risk	Report all instances of fraud or corruption or suspected fraud or corruption relating to the General Manager, Risk, Compliance and Assurance in line with reporting schedule or as required	Report to the FAC or MACS Board
Director, Governance, Legal and Risk	Undertake or authorise investigations into alleged fraud or corruption relating to the General Manager, Risk, Compliance and Assurance	Report outcomes of investigations to FAC or MACS Board

11. Definitions

Definitions of standard terms used in this Policy can be found in the [Glossary of Terms](#).

Fraud

Fraud is dishonest activity causing actual or potential financial loss to MACS, including theft of money or property, and the deliberate falsification, concealment, destruction or misuse of information by staff. This also includes acts intended to deceive for personal, organisational or third-party benefit.

Corruption

Corruption is dishonest activity in which staff acts contrary to the interests of MACS and abuses their position of trust in order to achieve a personal benefit or advantage for themselves or another person or entity.

12. Related policies and documents

Related MACS policies and documents

Code of Conduct for Board Directors
Code of Conduct for MACS Staff
Compliance Management Policy
Risk Management Framework
Risk Management Policy
Whistleblower Policy

Resources

[Victorian Teaching Profession's Code of Conduct](#)

Australian Standard AS 8001:2021 Fraud and Corruption Control

13. Policy information

Sponsoring executive	Director, Governance, Legal and Risk
Policy owner	General Manager, Risk, Compliance and Assurance
Approving authority	Executive Director
Assigned board committee	Finance and Audit
Approval date	14 September 2026
Risk rating	High
Review by	September 2029
Publication	Gabriel, CEVN

POLICY DATABASE INFORMATION	
Assigned framework	Financial
Supporting documents	Fraud and Corruption Control Plan (to be developed)
Superseded documents	Fraud Prevention Policy – v1.0 – 2022 Fraud Prevention Policy – v2.0 – 2024