

One of the ways the Crime and Corruption Commission (CCC) achieves its objectives to reduce the incidence of corruption in the public sector is by conducting a program of audits to determine how public sector agencies receive and deal with complaints of corrupt conduct.

The program of audits is designed to assess:

- the appropriateness of an agency’s framework of systems, policies and procedures for dealing with complaints, or information or matters, about corruption.
- whether an agency has dealt with a complaint, or information or matter, about corruption according to the requirements of the *Crime and Corruption Act 2001* and other relevant standards (e.g. the CCC’s *Corruption in focus: a guide to dealing with corrupt conduct in the Queensland public sector*).
- how efficiently and effectively an agency, or group of agencies, responds to classes of complaints, or information or matters, or corruption risks.

The CCC’s audit function objective

The CCC aims to deliver a high-quality audit program based on the following four principles:

High-risk focus	High-value	Robust audit methodology	Coverage
the CCC audits target high risk issues, agencies or sectors, examining emerging, entrenched, systemic, or otherwise significant threats.	the CCC audits provide advice on appropriate intervention and remedial strategies in a way that is likely to improve how agencies deal with complaints about corruption.	the CCC audits apply best practice audit methodology, including continuous improvement and innovation to the planning, execution and performance, and in cooperation with agencies, and characterised by open communication and constructive feedback and advice.	the CCC audit plan spans a range of agencies, sectors and audit types within the parameters of a risk-based approach to audit planning.

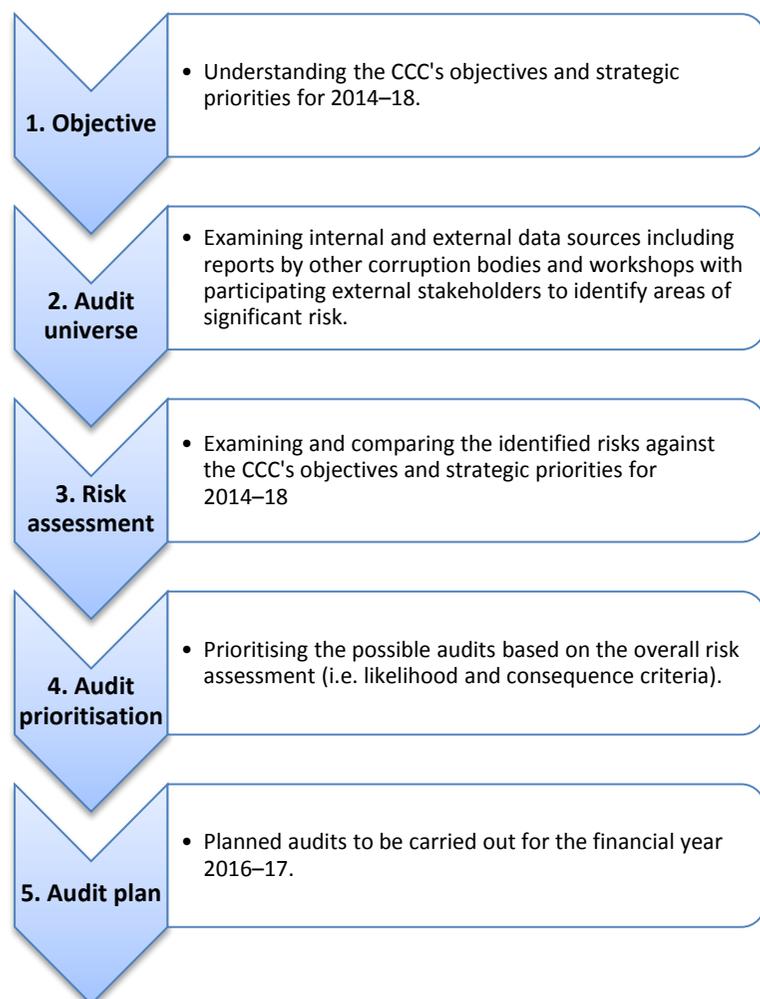
Accordingly, the delivery of the CCC’s audit plan is expected to promote public confidence in reducing corruption in the public sector.

Communicating and disseminating the results of audit engagement

The CCC does not publish “public” reports on every audit it conducts. The CCC may issue a public report if it determines it is in the public interest to do so. Reports are also provided to participating agencies.

Audit planning

The CCC undertook an extensive audit planning exercise to allow adequate coverage of the key corruption risks faced by the Queensland public sector. A summary of the risk-based audit planning approach is provided below:



Audit Plan 2016–17

The CCC intends to carry out the proposed audits for the period May 2016 to June 2017, as tabled below. Agencies selected will be determined during audit execution planning. It should be noted that the objectives and scope of audit may change during the audit execution planning. Also, the audit plan may be amended in circumstances where there is a clear public interest to conduct an audit in order to promote public confidence in the way an agency, or group of agencies, dealt with corruption.

	Audit Project Title	Sector	Audit Scope	Schedule
1	Complaints-handling against police	Police	The audit will review complaints-handling against police at the Queensland Police Service, to identify opportunities for process improvement that contribute to the longer term effectiveness and efficiency of the complaints-handling process.	May to September 2016
2	Misappropriation (theft)	Health system	The audit will assess how agencies deal with complaints, or information or matters, involving misappropriation (theft). The scope of the audit will be limited to the Health system sector, such as the Department of Health (incl. Queensland Ambulance Service) and the Hospital and Health Services.	July to December 2016
3	Recruitment and selection processes	Departments and Statutory Bodies	The audit will assess the adequacy of policies and procedures, and the way agencies manage the recruitment and selection processes to avoid "nepotism". This audit will also include how agencies manage post separation declaration risks.	July to December 2016
4	Corruption risk management	Departments	The audit will assess if corruption risk management is being undertaken and the sufficiency of assessment across the departments. This will include a review of each department's corruption prevention plan to mitigate corruption risks, and whether these are being assigned and actioned.	January to June 2017
5	Conflicts of interest (excluding councillors and mayors)	Local Government Councils	The audit will assess the controls design, implementation and operating effectiveness of appropriate policies, system and processes to identify, manage and monitor conflicts of interest across councils. Exclude councillors or mayors under sections 172 and 173 of the <i>Local Government Act 2009</i> .	January to June 2017