



Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023

I, Katy Gallagher, Minister for Finance, make the following rules.

Dated 13 December 2023

Katy Gallagher
Minister for Finance

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Schedules.....	1
Schedule 1—Amendments		2
Part 1—General amendments		2
<i>Public Governance, Performance and Accountability Rule 2014</i>		2
Part 2—Transitional provisions		4
<i>Public Governance, Performance and Accountability Rule 2014</i>		4

1 Name

This instrument is the *Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2024.	1 July 2024

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Public Governance, Performance and Accountability Act 2013*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—General amendments

Public Governance, Performance and Accountability Rule 2014

1 Section 10

Repeal the section, substitute:

10 Preventing, detecting and responding to fraud and corruption

Guide to this section

The purpose of this section is to ensure that there is a minimum standard for accountable authorities of Commonwealth entities to prevent, detect and respond to fraud and corruption.

This section is made for the purposes of paragraphs 102(1)(a), (b) and (d) of the Act.

The accountable authority of a Commonwealth entity must take all reasonable measures to prevent, detect and respond to fraud and corruption relating to the entity, including by:

- (a) conducting assessments of fraud and corruption risks regularly and when there is a substantial change in the structure, functions or activities of the entity; and
- (b) developing and implementing control plans to deal with fraud and corruption risks, and updating the plans as soon as practicable after conducting an assessment mentioned in paragraph (a); and
- (c) conducting periodic reviews of the effectiveness of the entity's fraud and corruption controls; and
- (d) ensuring that the entity:
 - (i) has governance structures and processes to effectively oversee and manage risks of fraud and corruption relating to the entity; and
 - (ii) has officials who are responsible for managing risks of fraud and corruption relating to the entity; and
 - (iii) keeps records identifying those structures, processes and officials; and
- (e) ensuring that the entity has appropriate mechanisms for preventing fraud and corruption, including by ensuring that:
 - (i) all officials of the entity are made aware of what constitutes fraud and corruption; and
 - (ii) risks of fraud and corruption are taken into account in planning and conducting the activities of the entity; and
- (f) ensuring that the entity has appropriate mechanisms for:
 - (i) detecting fraud and corruption, including processes for officials of the entity and other persons to report suspected fraud or corruption confidentially; and

- (ii) investigating or otherwise responding to fraud or corruption or suspected fraud or corruption; and
- (iii) recording and reporting incidents of fraud or corruption or suspected fraud or corruption.

2 Paragraph 17AG(2)(a)

Omit “preventing, detecting and dealing with fraud”, substitute “preventing, detecting and responding to fraud and corruption”.

3 Subparagraph 17AG(2)(b)(i)

Repeal the subparagraph, substitute:

- (i) fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared; and

4 Subparagraphs 17AG(2)(b)(ii) and (iii)

After “fraud”, insert “and corruption”.

5 Schedule 2 (table item dealing with PGPA Rule Reference 17AG(2)(a), column headed “Description”)

After “fraud”, insert “and corruption”.

6 Schedule 2 (table item dealing with PGPA Rule Reference 17AG(2)(b)(i), column headed “Description”)

Omit “fraud risk assessments and fraud control plans have been prepared”, substitute “fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared”.

7 Schedule 2 (table item dealing with PGPA Rule Reference 17AG(2)(b)(ii), column headed “Description”)

After “fraud”, insert “and corruption”.

8 Schedule 2 (table item dealing with PGPA Rule Reference 17AG(2)(b)(iii), column headed “Description”)

After “fraud”, insert “and corruption”.

Part 2—Transitional provisions

Public Governance, Performance and Accountability Rule 2014

9 In the appropriate position in Chapter 5

Insert:

Part 11—Amendments made by the Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023

42 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023*

The amendments of section 17AG of, and Schedule 2 to, this instrument made by the *Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023* apply in relation to any reporting period that begins on or after 1 July 2024.