

Submission

No 1

**INQUIRY INTO RECOMMENDATIONS OF THE ICAC
REGARDING ASPECTS OF THE CODE OF CONDUCT FOR
MEMBERS, THE INTEREST DISCLOSURE REGIME AND A
PARLIAMENTARY INVESTIGATOR**

Organisation: All Saints Investigations

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Partially Confidential



**a) The codes of conduct for members of the legislative Assembly
Committee on Parliamentary Privileges'**

What is Ethics?

The meaning of "ethics" is difficult to define and the views many people have about ethics are discerning. Many people tend to associate ethics with their feelings but in fact, feelings frequently deviate from what is ethical.

Being ethical is not the same as doing "whatever society accepts". For example in Britain there is a lack of consensus on many issues including; abortion and laboratory testing on animals. In Germany the Nazis highlights an entire society that became ethically corrupt.

Ethics is the study between rights and what is wrong, usually in terms of rights these actions benefits the whole society for example justice, or specific virtues - such as decency. Ethics refers to those standards that impose the reasonable set of mind and obligations to refrain from rape, stealing, murder, assault, and committing fraud. Ethical standards also include those that look for virtues of honesty, compassion, and loyalty and ethical standards include those relating to rights, such as the rights to life, freedom and privacy.

In our commercial world, the questions surrounding business and corporate ethics have never been more important. Economic justice on a global scale is the key to solving so many of our political and social problems.

The unethical systematic recording and analysis of the business and financial transactions associated with accounting practices example WestPoint property Group and Fin Corp services highlight the fraudulent activities that many companies will try to defraud the consumers. Some of the methods carried out by these large

Organisations include falsifying records, preparing reports, disclosing of either the value or the content of a contract, report, statement, document, record, or electronic file. This misleading information makes Investigators job harder to resolve as large Organisations and dubious characters will use any means to cover their tracks.

C) the role and Need for a parliamentary Investigator

We encourage a parliamentary Investigations team to be established

To avoid unethical and fraudulent activity Government need to strive and create an atmosphere of openness. Employees and other individuals who have concerns regarding ethical issues are encouraged to discuss their concerns with supervisors or external associations.

Having involvement with Business Risk Analysis for over 13 years, we have seen many fraudulent and unethical issues arise in the Corporate Environment and Government Departments Some of the most difficult legal and ethical issues in today's regulatory environment concern internal investigations. How a company responds to alleged wrongdoing, including how it conducts an investigation must be within the scope of the law in terms of information gathering, relevance of information and not to rely on hearsay or circumstantial evidence.

Internal Control structure is the most effective form of prevention that Organisations can utilise against crime in the work place:

1. The system developed to reduce employee's opportunity to commit a crime in the work place is also to identify the risks area and the area with high potential for abuse. These internal controls need to be monitored on a daily basis as the system is not 100% guaranteed against fraud.
2. Management need to control the internal environment by developing effective hiring procedures and techniques to screen potential employees for criminal record checks, all work references must be thoroughly cross examined to ensure the information provided by the employee are correct. Management must validate all cash transactions properly and authorise all transactions for completeness.