Fraud and Corruption Control Framework

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<th>Approving authority</th>
<th>University Council</th>
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<tr>
<td>Approval date</td>
<td>3 December 2018 (5/2018 meeting)</td>
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<tr>
<td>Advisor</td>
<td>Vice President (Corporate Services)</td>
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<td>Next scheduled review</td>
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**Description**

The Fraud and Corruption Control Framework (Framework) outlines the guiding principles and key structural elements for fraud and corruption management, including the actions and processes to effectively prevent, detect and respond to fraud and corruption within the University.

**Related documents**

- Academic Staff Enterprise Agreement
- Code of Conduct
- Conflict of Interest Policy
- General Staff Enterprise Agreement
- General Staff Misconduct Committee Guidelines (Section 45 General Staff Enterprise Agreement)
- Gifts and Benefits Policy
- Fraud Investigation Procedure
- Losses Policy
- Personal Relationships in the Workplace
- Public Interest Disclosure Policy
- Risk Management Policy
- Financial Accountability Act 2009
- Crime and Corruption Act 2001
- Public Sector Ethics Act 1994
- Public Interest Disclosure Act 2010
- Australian Standard (AS 8001-2008) - "Fraud and corruption control"
- Australian Standard (AS 8000) - "Good governance principles"
- Audit Office of New South Wales – “Fraud Control Improvement Kit”
- Crime and Corruption Commission (CCC) - “Fraud and corruption control: guidelines for best practice”.
- Queensland Public Service Commission – “A guide to engaging and providing workplace investigation services”
- COSO Fraud Risk Management Guide 2016
- The Fraud-Resistant Organisation: Tools, Traits and Techniques to Deter and Detect Financial Reporting Fraud (The IIA and the Anti-Fraud Collaboration)
1. DEFINITION

For the purpose of this Framework, the following key definitions are applied, and will be collectively referred to as fraud throughout the document:

**Corrupt Conduct** is defined in the Crime and Corruption Act 2001 and includes the performance of a dishonest (not impartial) act, breach of trust or misuse of information or material acquired. Further, where proved, it can be a criminal offence or treated as a disciplinary breach providing reasonable grounds for termination of services.

**Corruption** may involve fraud, theft, misuse of position or authority or other acts that are unacceptable to an organisation and which may cause loss to the organisation, its clients or the general community. It may also include such elements as breaches of trust and confidentiality. The behaviour need not necessarily be criminal. The Australian Standard on Fraud and Corruption Control defines corruption as dishonest activity in which a director, executive, manager, employee or contractor of an entity acts contrary to the interests of the entity and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.

**Fraud** is dishonestly obtaining benefit or causing a loss by deception or other means. It includes acts such as theft, making false statements or representations, evasion, manipulation of information, criminal deception and abuse of property or time. The Australian Standard on Fraud and Corruption Control defines fraud as dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by employees or persons external to the entity and whether or not deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, or destruction of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position.

2. OBJECTIVE

Griffith is committed to an ethical culture of integrity characterised by consistent demonstration across the University community of strong moral principles and standards of honesty, and adherence to University policies and procedures. This Framework supports the University's culture of integrity and ethical decision-making; and our responsibilities in preventing, detecting and properly responding to fraud and corruption. It aims to ensure fraud and corruption risk management is adopted across the University. The Fraud Investigation Procedure sets out the operational approach to managing fraud and corruption related investigations within the University.

3. SCOPE

This Framework applies to Council and University Committee members, students, and staff of the University and its controlled entities. For the purpose of this Framework, ‘staff’ means continuing, fixed-term and casual staff, including senior management, executive, academic, general, visiting, honorary and adjunct, conjoint appointments and volunteers participating in University business or activities.

4. FRAUD AND CORRUPTION RISK MANAGEMENT CYCLE

The three key themes of the University’s Fraud and Corruption Control Framework are prevention, detection and response. 

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1 The Framework incorporates the key attributes of the NSW Audit Office’s Fraud Control Improvement Kit (2015) and the Queensland Crime and Corruption Commission’s 10 elements model.
- **Prevention** – pro-active measures designed to help reduce the risk of fraud and corruption occurring in the first place.
- **Detection** – measures designed to identify attempts or acts in preparation before the fraud or corruption occurs or to uncover incidents of fraud and corruption as soon as possible after it occurs;
- **Response** – reactive measures designed to investigate, take corrective action, remedy the harm caused by fraud or corruption and ensure learnings are captured and used to enhance prevention and detection strategies.

The key components of the University’s Integrity program are presented below.

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<th>Components</th>
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<th>Detect</th>
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<td>Code of Conduct</td>
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5. **ROLES AND RESPONSIBILITIES**

All members of the University community (as defined in Section 3 of this Framework) play an important role in identifying and reporting suspicious actions or wrongdoing.

The University strongly encourages and expects staff to identify and make public interest disclosures about suspected wrongdoing to assist in the prevention of fraud and other loss and to ensure the trust of the community that Griffith serves (Section 7(v) of this Framework sets out further details about making a public interest disclosure, also known as whistleblowing).

All staff are required to complete the online fraud awareness and cyber security training and are also required to maintain familiarity with University integrity policies and procedures. Further information is provided on the University's [Integrity Program](#) website.

Specific additional responsibilities exist for certain positions and functions within the University. The responsibilities for all roles and levels of the University are outlined in Appendix A.

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6. **PREVENTING FRAUD AND CORRUPTION**

**Objective**

The University is committed to a culture of integrity characterised by ethical behaviour and decision-making. The University maintains appropriate systems, controls and processes to proactively support the mitigation, minimisation and prevention of fraud and corruption.

**Mechanisms to prevent Fraud and Corruption**

i. **Culture and Leadership**

The University Council and the Executive Group are committed to an ethical culture which is driven by Griffith’s values and is supported by strong governance practices that promote an organisation resistant to fraudulent and corrupt behaviour. These practices are embodied in the decisions, actions and behaviours of leaders. The University’s Integrity Program aims to strengthen our culture and improve integrity capabilities by enabling and driving ethical practice through clear channels and processes.

University leaders, including members of the University Council and the Executive Group, are responsible for setting the ‘tone at the top’ through demonstrating their commitment to act with integrity in all aspects of their interactions.
ii. Standards of Behaviour

The standards of behaviour expected from all staff members are outlined in the University's Code of Conduct which promotes integrity through ethical decision-making and sets out the University’s general and specific expectations of expected standards of behaviour including the following relevant to this Framework: Integrity; Fairness and Respect; Research Integrity; Confidential Information; Conflict of Interest; Outside Employment Gifts or Benefits; University Funds; Facilities and Equipment; Alcohol and Drugs; Public Interest Disclosure (whistleblowing). Associated policies are listed as related documents on page 1 of this Framework.

iii. Accountability and Responsibility

All members of the University community (as defined in Section 3 of this Framework) are accountable for ensuring that they perform their duties and act in accordance with all legislative requirements, and with the University’s integrity policies including promoting and managing fraud and corruption prevention controls that fall within their role. Appendix A explains the roles and responsibilities that personnel at all levels of the University have with respect to fraud risk management.

iv. Training and Awareness

All staff are required to undertake fraud and corruption awareness training, while regular, specialised training is undertaken by those staff whose roles are critical to fraud prevention and detection.

Formal and informal training and awareness programs provide staff with:

- An awareness of the actions and behaviours that constitute fraud and corruption;
- The resources to detect and prevent fraud and corruption; and
- An understanding of the consequences of engaging in fraud or corrupt behaviour.

Integrated training will use contemporary principles of organisational learning and will be supplemented with periodic employee surveys to gauge the effectiveness of the training and awareness programs.

v. Fraud and Corruption Risk Management

The University has adopted a risk-based approach to managing fraud and corrupt practices through its policies, procedures and practices. This Framework and its related documents are designed to operate in unison with all other University frameworks, policies and practices.

The University’s Risk Management Framework facilitates and promotes sound risk management practices and processes across the University. In line with the Risk Management Framework, the University regularly undertakes fraud risk assessments to identify the likelihood and consequences of fraud and corruption occurring, and to assess the adequacy of the controls in existence to prevent or detect such risks.

The fraud risk assessment process (which also considers corrupt actions) considers the incentives, pressures and opportunities to commit fraud within the context of the University's control environment. Specifically, the fraud risk assessment process includes:

- Identifying relevant fraud risk factors;
- Identifying potential fraud schemes;
- Mapping existing preventative and detective controls and mechanisms to potential fraud schemes to identify gaps or weaknesses that exist;
- Testing the effectiveness of the preventative and detective controls and mechanisms;
- Capturing, recording and reporting on the outputs of the fraud risk assessment practices;
- Ensuring appropriate action is implemented through effective oversight and monitoring practices to mitigate the identified risks.
This fraud risk assessment is performed and regularly reviewed by the relevant operational units in the University, with guidance and governance from Audit, Risk and Compliance, to ensure that mechanisms are robust and up to date.

vi. Three Lines of Defence

The University has adopted a three lines of defence assurance model to monitor compliance with the University’s policies and processes.

- First Line of Defence – Front line management and supervising staff that are responsible for authorising, reviewing and ensuring adherence to policies and procedures.
- Second Line of Defence – Functions that oversee the first line of defence to ensure compliance with policies, procedures and regulatory requirements. These functions include risk management, compliance, and health and safety.
- Third Line of Defence – Functions that provide independent assurance by reporting to the Audit Committee. This is typically Internal Audit and External Audit.

vii. Systems of Internal Control

By their nature, some of the University’s functions, business units and activities have a higher inherent risk of fraud and corruption than others. To mitigate the potential impact of such risks, the University takes a proactive approach to assessing the system of internal control to evaluate performance and ensure that controls are operating effectively and as intended.

Similarly, in instances where the University is implementing or amending systems, processes and activities, a proactive approach is taken to ensuring that the design of internal controls is adequate and able to mitigate and prevent the risk of fraud and corruption.

There are three main types of internal controls:

- Preventative controls are designed to discourage errors or irregularities from occurring. They are proactive controls that help to ensure departmental objectives are being met. Examples of preventative controls include segregation of duties and authorisations.
- Detective Controls are designed to find errors or irregularities after they have occurred. Examples of detective controls include reconciliations and stock counts.
- Directive Controls are designed as guidance to assist staff in performing their duties. Examples of directive controls include policies, procedures and job aides.

viii. Employment Screening

The People and Wellbeing function supports the University’s fraud prevention activities by evaluating candidates’ credentials, competence and attitudes, and matching their skills to position description job requirements. In instances where candidates are applying for roles critical to fraud and corruption prevention, a criminal history and other background checks are performed.

ix. Third Party Fraud & Corruption Prevention

Contractors and suppliers will be subject to a structured risk-based due diligence process. Evaluations of the effectiveness of the due diligence process will be undertaken by Internal Audit. Where appropriate, contracts and service level agreements will include clear accountabilities for managing fraud risk and termination provisions if a third party breaches its fraud management obligations. Staff with responsibilities for managing contractors and third parties will demonstrate a high level of awareness of the specific fraud risks they face. Position descriptions and performance agreements will include responsibility for managing fraud risks.

Where possible the University will request the right to audit third party processes and transactions in contractual arrangements with third parties.
7. DETECTION

Objective

The following mechanisms aim to detect fraud or corrupt practices where preventative mechanisms are unsuccessful.

Mechanisms for Fraud Detection

i. Robust Internal Controls

The University has implemented a blend of automated, semi-automated and manual internal controls that aim to detect fraud as well as identify errors. The University has established mechanisms such as Internal Audit, continuous monitoring and management reviews to ensure that the design, adequacy and effectiveness of internal controls is reviewed and assessed on a regular basis, particularly in functions, business units and activities that have a higher inherent risk of fraud and corruption than others.

ii. Continuous Monitoring and Review

To complement a robust internal control environment, the University has designed and implemented data analysis and continuous monitoring tools to detect suspicious, abnormal and unusual data, information or practices that can typically be indicators of fraud or corruption. These data analytics capabilities are continually being re-designed, re-engineered and enhanced to target fraud and corruption risks.

iii. Risk Based Internal Audit Program

The role of the University's Internal Audit function is to provide an independent, objective assurance and consulting service designed to add value and improve the operations of the University. Internal Audit helps the University to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Annual Internal Audit Plan is developed based on review of the University's key strategic and operational risks, which include fraud and corruption risks that are identified, captured and recorded in the University's Fraud Risk Register. The Annual Internal Audit Plan's risk-based approach is developed through collaboration with the University's senior executive, governance committees, external and co-sourced auditors, and largely influenced through other sources such as the Crime and Corruption Commission (CCC) and Queensland Audit Office (QAO) reports and plans. The Annual Internal Audit Plan is approved by the Vice Chancellor on the recommendation of the Audit Committee.

The Internal Audit Program uses a variety of methodologies and approaches to detect fraud and corrupt practices that may exist within, or can influence the operations of, the University and its environment. This includes:

- Auditing the University's management controls over fraud, including policies, procedures, training and awareness practices; culture and governance; risk management and assessment practices, as well as evaluating the adequacy and effectiveness of preventative and detective mechanisms.
- Auditing to detect possible fraud and corrupt practices within the University's internal environment and external partnerships by evaluating high risk processes.
- Considering fraud as part of each assurance engagement performed including known fraud risks but also brainstorming, researching and benchmarking to identify areas that may not have been identified as part of preventative fraud risk assessment processes.
iv. External Audit

External audit is responsible for conducting the audit of the University's financial statements, obtaining reasonable assurance about whether the financial statements are free of material misstatement and whether the misstatements were caused by error or fraud.

As part of this process, the external auditor will regularly report to the Audit Committee and, where concerns are identified, make recommendations to strengthen the University's control environment.

v. Public Interest Disclosure (Whistleblowing)

The University is intent on the detection and prevention of fraud and corrupt conduct and on protecting people who make such disclosures. The University expects staff to act honestly and with integrity, and to report any possible corruption, maladministration or waste of the University's resources, resulting from behaviour that is considered unlawful, negligent or improper. Further information is available on the University's Integrity Program and the University's Public Interest Disclosure website.

An independent hotline ‘Your Call’ has been engaged by the University to impartially and confidentially manage disclosures and to facilitate disclosers to provide information or concerns without fear of reprisal. Disclosers may opt to remain anonymous. The Your Call service may be contacted on 1300 790 228 (business days 9.00am to 12.00am) or online at www.yourcall.com.au/report. The organisational identification for the University is GRIFFITH

vi. Reports to Audit Committee and the Finance, Resources and Risk Committee.

The Vice President (Corporate Services) is responsible for reporting material fraud incidents and findings from investigations to the Vice Chancellor, the Finance, Resources and Risk Committee, and the Audit Committee.

A quarterly report of actual and attempted fraud, including mitigation and response plans, is submitted by the Vice President (Corporate Services) to the Audit Committee.

8. RESPONSE

Objective

When fraud or corrupt action is identified or suspected, it is important to support responders with clear guidance on the initial and ongoing processes of responding to the incident. Key to successful investigations systems are:

- **Clear Documented Investigation Procedures**

Reports of fraud are investigated promptly and to the highest standards of quality, using appropriate data gathering techniques and analysis. Prosecutions and disciplinary actions should not fail because of poor collection of evidence or other failures in the investigative process. Investigations must be independent and must not be undertaken by personnel with a conflict of interest in the matter. Sufficient resources, including budget, should be allocated.

Investigations will be subject to procedural fairness and will be managed by the Vice President (Corporate Services) or delegate. The results of material fraud investigations will be reported by the Vice President (Corporate Services) to the Vice Chancellor, the Finance, Resources and Risk Committee and the Audit Committee. The Internal Audit function will be made aware of any investigations undertaken, as appropriate.
• **Investigations Conducted by Qualified and Experienced Staff**

  The Vice President (Corporate Services) will oversee investigations and may delegate tasks to relevant senior officers to assist with or participate in a fraud investigation. Depending on the nature of the alleged fraud, it may be appropriate for the investigation to be conducted by an external party. Regardless of whether an investigation is handled internally or externally, it needs to be conducted by appropriate personnel with recognised qualifications, such as a Certificate IV in Government Investigation, or be a certified member of the Association of Certified Fraud Examiners and have appropriate experience.

• **Decision Making Protocols**

  The University will follow the Fraud Investigation Procedure which documents the process for dealing with allegations of fraud, including assessment of allegations, establishment of investigations and options for resolving incidents. Procedures for decision making observe procedural fairness, privacy principles and public interest disclosure protections.

• **Disciplinary Systems**

  The University will not tolerate any fraud and will properly respond to fraud and corruption. The University has documented its policies in relation to the response to fraudulent or corrupt conduct by staff in the Staff Enterprise Agreements and the Staff Misconduct Committee Guidelines. Fraud and corruption, when proven, is a breach of the Code of Conduct and may lead to performance management or disciplinary action. Such action could range from counselling to termination of employment and reporting to external authorities, as appropriate.

• **Insurance and Asset recovery**

  In line with AS 8001-2008 the University holds a fidelity guarantee insurance policy to protect against the financial consequences of fraud by an employee. Where fraud is instigated by an external party the University will seek to recover assets or pursue civil or criminal action, where appropriate.

• **Crime & Corruption Commission Reporting**

  Under the *Crime and Corruption Act 2001*, the Vice Chancellor, as chief executive officer, has a duty to notify the CCC of any reasonable suspicion of corrupt conduct. Reporting to the CCC occurs prior to determining whether an offence has occurred.

• **Learning**

  The University will ensure that learning occurs at the organisational level as part of the response to every incident suspected, attempted or actual. Systems to assess risks, to mitigate future occurrence, and improve capability will be reviewed and enhanced proactively during and following the investigation process.

9. **REVIEW**

This Framework will be reviewed every two years by the Vice President (Corporate Services) for adequacy and effectiveness. Furthermore, it shall be reviewed after any significant incident of fraud.
Appendix A: ROLES AND RESPONSIBILITIES

To help ensure that the University fraud and corruption control risk management program is effective, it is important to understand the roles and responsibilities of all University personnel with respect to fraud risk management.

1.1 All Staff

All staff play an important role in identifying and reporting suspicious actions or wrong doing to their supervisors or managers or any of the other reporting channels the University provides. See the University’s Whistleblowing website for further information about making a public interest disclosure.

All staff are responsible for ensuring they have completed the relevant fraud and corruption awareness training and are aware of the following:

- Fraud and Corruption Control Framework;
- Public Interest Disclosure Policy;
- Code of Conduct;
- Gifts and Benefits Policy;
- Losses Policy;
- Personal Relationships in the Workplace Policy;
- Fraud Investigation Procedure; and
- Conflict of Interests Policy.

1.2 Finance, Resources and Risk Committee

The Committee is established by the University Council. The Committee’s responsibilities include:

- Advise Council on the University’s risk management policy and strategy;
- Monitor implementation of risk management strategies.

1.3 Audit Committee

The Committee is established by the University Council. The Committee’s responsibilities include:

- Review with the Vice President (Corporate Services) and the Director, Audit, Risk and Compliance, the University’s compliance and integrity program, including legal and regulatory requirements, and the effectiveness of such programs;
- Assess whether management’s approach to maintaining an effective control environment is sound and effective, and if relevant policies and procedures have been developed, implemented and periodically reviewed;
- Assess the effectiveness of the risk management system, as well as the various sources of assurance and their overall adequacy;
- Assess whether management has taken steps to embed a culture in the University which is committed to lawful and ethical behaviour;
- Identify and review any special projects or investigations.

The Committee covers all activities of the University and its controlled entities, excluding the academic activities and outcomes of teaching, learning and research, unless the Vice Chancellor approves otherwise.

1.4 Vice Chancellor

The Vice Chancellor is responsible for the management of risks faced by the University, including fraud. The Vice Chancellor is also responsible for ensuring the adequacy of internal controls and for ensuring that such controls operate as intended.
The Vice Chancellor, as chief executive officer, has a duty to notify the Crime and Corruption Commission if they suspect that a "complaint, or information or matter involves, or may involve, corrupt conduct."

The Vice Chancellor is responsible for oversight and ensuring fraud control processes are assigned to the appropriate senior executives.

1.5 Vice President (Corporate Services)
The Vice President (Corporate Services) is responsible for the management of financial and operational risks within the University and for the implementation and management of several key financial internal controls including (but not limited to):

- Internal and external auditing functions;
- Financial management and reporting;
- Maintaining a regular review over financial risks.

The Vice President (Corporate Services) is also responsible for:

- Implementation and management of the Fraud and Corruption Control Framework which sets out the guiding principles and key structural elements for fraud and corruption management and prevention, detection and response processes.
- Establishing and maintaining a Fraud Investigation Procedure which sets out the operational approach to managing fraud and corruption investigations within the University.
- Receiving fraud and related loss reports from managers and staff.
- Determining when an investigation is required.
- Ensuring investigations are conducted in a timely manner and in accordance with the investigation procedure.
- Analysis of the results of investigation to inform improvements in future control measures.
- Reporting material fraud incidents and findings from investigations to the Vice Chancellor, Finance, Resources and Risk Committee and the Audit Committee, and making quarterly reports of actual and attempted fraud, including mitigation and response plans, to Audit Committee.
- Ensuring there is an ongoing fraud awareness program, including training for management and staff in relation to their responsibilities for preventing, detecting and reporting fraud.
- Ensuring that the annual risk review process properly addresses fraud risks.

The Vice President (Corporate Services) may delegate tasks to relevant officers, including assistance with or participation in a fraud investigation.

1.6 Management
It is the responsibility of management to ensure that mechanisms are in place that minimise the opportunity for fraud and corruption within their area of control. Managers are responsible for implementing any actions required by the University's Risk Management Policy and conducting risk assessments within their areas including the risk that fraud and corrupt conduct will inhibit the University achieving its objectives.

Managers have a responsibility to lead by example, set the ‘tone at the top’ and to cultivate a culture within their work team that supports high standards of ethical conduct (in accordance with the University's Code of Conduct).

Managers are responsible to lead the initial fraud response once a suspicious event has been identified and reported to them. This includes the immediate investigation response actions and notification to the Vice President (Corporate Services) in accordance with the Investigation Procedure.

Persons who report wrongdoing in the workplace are protected from reprisals under the Public Interest Disclosure Act 2010 (Qld). Managers are responsible for ensuring that persons who raise concerns in relation to possible fraud are protected from reprisals. Managers must monitor the work environment for any evidence of reprisal action and ensure compliance with
the risk management plan developed in consultation with the discloser and approved by the Vice President (Corporate Services).

Managers have a responsibility to ensure that staff reporting to them have completed the applicable fraud awareness training and have read and understood, as a minimum, the Fraud & Corruption Control Framework, Fraud Investigation Procedure, Public Interest Disclosure Policy, Code of Conduct, Gifts and Benefits Policy and Conflict of Interests Policy. Managers should also refer staff to the Integrity Program website and the Whistleblowing website.

1.7 Audit, Risk and Compliance

The Audit, Risk and Compliance function provides ongoing assessment and evaluation of the effectiveness and efficiency of financial and operational controls and reporting mechanisms and provides assistance in risk management including the identification of fraud risk and recommendations for improvement. Where appropriate, staff may be involved in undertaking investigations of alleged fraud.

1.8 External Stakeholders

External stakeholders who have reason to suspect fraud or corruption or that opportunities for the same exist at the University are encouraged to report their concerns using the Your Call service or via email to the Vice President (Corporate Services): complaints@griffith.edu.au or telephone: +61 7 373 57111.

The Your Call service may be contacted on 1300 790 228 (business days 9.00am to 12.00am) or online at www.yourcall.com.au/report. The organisational identification for the University is GRIFFITH.