

AFP National Guideline on loss of relevant money or property

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1. Disclosure and compliance

This document is classified **OFFICIAL** and is intended for internal AFP use.

Disclosing any content must comply with Commonwealth law and the [AFP National Guideline on information management](#).

This instrument is part of the AFP's professional standards framework. The [AFP Commissioner's Order on professional standards \(CO2\)](#) outlines the expectations for appointees to adhere to the requirements of the framework. Inappropriate departures from the provisions of this instrument may constitute a breach of AFP professional standards and be dealt with under Part V of the [Australian Federal Police Act 1979](#) (Cth).

2. Guideline authority

This guideline was issued by the Chief Financial Officer using power under s.37(1) of the [Australian Federal Police Act 1979](#) (Cth) as delegated by the Commissioner under s. 69C of the Act.

3. Introduction

This guideline outlines the obligations for AFP appointees on the process to be followed in the event of the loss of, or deficiency in, relevant money or property.

This national guideline is required to control the risks associated with losing relevant AFP money or property; the consequences of not complying means the AFP is not meeting its responsibilities under the [Public Governance, Performance and Accountability Act 2013](#) (PGPA Act). This guideline informs appointees of their obligations regarding the appropriate methods to record, report, investigate and acquit losses of relevant AFP money or property.

4. Recording and reporting

All business areas must establish a register of losses of, and deficiencies in, relevant money and/or relevant property and record the following details:

- value of the loss or deficiency
- any identifying details

- amount recovered
- amount deemed to be non-recoverable
- a brief description of the circumstances surrounding the loss.

AFP appointees must report all losses or deficiencies with the minimum reportable amounts as follows:

- \$100 for relevant money
- \$500 for written-down asset value with an original purchase price of \$5,000 (GST-inclusive) or higher.

4.1 Loss of relevant property or money

AFP appointees must notify their business area finance representative, via a minute, of any losses of, or deficiencies in, relevant money or relevant property. The finance representative must then immediately notify the Chief Financial Officer (CFO) and the relevant business area manager in writing.

The AFP appointee must also report a loss of:

- controlled items, ICT equipment and AFP identification cards to [Security](#) by completing a [Security Incident Report \(SIR\) form](#)
- radios and firearms to [AFP National Operations State Service Centre](#).

Further information is contained in the [AFP National Guideline on controlled items](#) and [AFP National Guideline on personnel security](#).

4.2 Loss of property and exhibits

Incidents involving property discrepancies, loss or damage, including currency, must be reported via a [Property and Exhibits Incident Report](#).

Further information is contained in the [AFP National Guideline on property and exhibits](#).

4.3 Loss of currency or counting discrepancies

An AFP appointee involved in the seizure of currency must notify their supervisor immediately of any discrepancies identified with the counting and recording or loss of currency. The AFP appointee and supervisor must comply with reporting obligations to complete a [SIR](#) if loss of money occurs and report to Professional Standards (PRS) in the case of professional standards issues.

For further information on the loss of property, exhibits and seized currency, refer to the [AFP National Guideline on property and exhibits](#).

4.4 Professional Standards reporting obligations

If there are suspected conduct or integrity issues, AFP appointees must report, via an [Integrity Report form](#), the following to PRS immediately or as soon as practicable:

- all losses of, or deficiencies in, relevant money or relevant property
- incidents involving property discrepancies, loss or damage of an item including currency
- discrepancies identified with the counting and recording or loss of currency
- fraud committed by an AFP appointee.

For more information on reporting obligations, read the [AFP National Guideline on integrity reporting](#) and the [AFP National Guideline on complaint management](#).

5. Investigation

The CFO, in consultation with the relevant manager, coordinator or team leader, must determine how the incident of loss will be investigated in accordance with the [AFP Commissioner's Order on professional standards \(CO2\)](#) and the [AFP National Guideline on complaint management](#).

The AFP appointee responsible for undertaking the inquiry into the loss or deficiency must ensure that natural justice is accorded to any individual(s) known to be, or suspected of being, involved in the loss.

At the outset of the inquiry, the AFP appointee responsible for the inquiry should:

- inform the AFP appointee who had nominal custody of the money or property at the time of the loss that they could be liable to pay the Commonwealth an amount equal to the loss
- advise the AFP appointee that if they believe they took reasonable steps in all of the circumstances to prevent the loss, they should prepare a report detailing their actions so that their liability can be properly assessed during the course of the investigation.

When the inquiry is completed, the AFP appointee(s) undertaking the inquiry must report their findings for:

- assets (excluding controlled items) – via Insight to the Assets Team, including the disposal reason for delegate's information
- money – via [PRS](#) to the CFO with the recommended course of action; this may include recommending that the loss of relevant money should either (with reference to the PGPA Act – sections 68 and 69):
 - be pursued in full as a debt to the Commonwealth
 - not be pursued on the grounds that they believe the money is not legally recoverable
 - be pursued, but as a reduced amount, on the grounds that they believe that the full loss would not be legally recoverable but that a lesser amount, which is just and equitable having regard to the circumstances, could be recoverable.

The CFO or an AFP appointee authorised by them:

- may need to seek advice from AFP Legal, in certain situations where legal advice may be needed, before reaching a decision in relation to any official's liability for loss and/or recovery of any amount owing, having regard to the [AFP Commissioner's Financial Instructions](#) and sections 68 to 70 of the [PGPA Act](#)
- must complete a [SIR](#), in consultation with the relevant manager, coordinator or team leader.

6. Fraud

Any AFP appointee who becomes aware, or suspects, that a fraud has been carried out against the AFP in respect to relevant money, an official bank account or relevant property by:

- an AFP appointee must report the matter to Professional Standards via an [Integrity Report form](#) as soon as practicable pursuant to section 4.4 of this guideline
- a person or organisation external to the AFP must report the matter immediately to the Coordinator Financial Services.

7. Further advice

Queries about the content of this guideline should be referred to Team Leader Finance Governance and Tax, [s 47E\(d\)](#) [@afp.gov.au](mailto:s 47E(d)@afp.gov.au).

8. References

Legislation

- [Australian Federal Police Act 1979](#) (Cth)
- [Public Governance, Performance and Accountability Act 2013](#) (Cth)

AFP governance instruments

- [AFP Commissioner's Order on professional standards \(CO2\)](#)
- [AFP National Guideline on complaint management](#)
- [AFP National Guideline on controlled items](#)
- [AFP National Guideline on information management](#)
- [AFP National Guideline on integrity reporting](#)
- [AFP National Guideline on property and exhibits](#)
- [AFP National Guideline on personnel security](#)

Other sources

- [Security Incident Report](#) (controlled items, ICT equipment and AFP identification cards only)
- [Property and Exhibits forms](#)
- [Integrity Report form](#)

9. Shortened forms

AFP	Australian Federal Police
CFO	Chief Financial Officer
Cth	Commonwealth
GST	goods and services tax
ICT	information and communications technology
PGPA Act	Public Governance, Performance and Accountability Act
PRS	Professional Standards
SIR	Security Incident Report

10. Definitions

AFP appointee means a deputy commissioner, an AFP employee, special member or special protective service officer and includes a person:

- engaged overseas under s. 69A of the [Australian Federal Police Act 1979](#) (Cth) (the Act) to perform duties as an AFP employee
- seconded to the AFP under s. 69D of the Act
- engaged under s. 35 of the Act as a consultant or contractor to perform services for the AFP and determined under s. 35(2) of the Act to be an AFP appointee.

(See s. 4 of the Act.)

Property is the generic term for all things that come into the possession of the AFP unless otherwise specified.

Relevant money is money standing to the credit of any bank account of the Commonwealth or a corporate Commonwealth entity or money that is held by the Commonwealth or a corporate Commonwealth entity – as defined in the [PGPA Act](#). This definition includes money seized during policing operations.

Relevant property is property (other than relevant money) that is owned or held by the Commonwealth or a corporate Commonwealth entity or any other thing prescribed as relevant property by the rules – as defined in the [PGPA Act](#). This definition includes property and exhibits seized during policing operations.