



GP11 – FRAUD & WHISTLEBLOWERS PROTECTION

MSQ recognises that the management of fraud and corruption is an integral part of good governance and management practice. MSQ maintains a culture of honesty and integrity, and processes are in place to ensure the effective prevention, detection and management of fraud and corruption and support the rights of whistleblowers.

Procedure

1. Scope

This procedure applies to all MSQ workplace participants and contractors as well as customers and all services provided by, and on behalf of MSQ as well as any related party or subsidiary. It also includes MSQ properties managed by Horizon Housing. Any irregularity or suspected irregularity involving a volunteer, agent, consultant, third party agency conducting business arrangements working with MSQ and any related party or subsidiary, is included in the scope of this Procedure. This Procedure should be read in conjunction with the MSQ Complaints Procedure.

2. Definitions

- a. **Corruption** involves a breach of trust in the performance of official duties and involves an act of dishonesty in which a director, executive manager, manager, employee, volunteer, vendor, contractor or consultant acts contrary to the interests of the company and abuses his/her position of trust to achieve some personal gain or advantage for him or herself or for another person or entity.

Consistent with the approach adopted by the CMC in its publication Fraud and Corruption Control: Guidelines for Best Practice (CMC 2005) fraud and corruption are not treated separately in this policy.

- b. **Corrupt or Criminal conduct** involves the breach of any State or Federal Criminal Code.
- c. **Facilitation payments** are typically small, unofficial payments made to secure or expedite routine action.
- d. **Fraud** is defined under the Australian Standard 8001–2008 as ‘dishonest activity causing actual or potential financial loss to any persons or entity including theft of moneys 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, destruction or use of falsified documentation used or intended for use for a normal business purpose or for improper use of information or position.’

Fraud is an intentional act by one or more individuals among management, those charged with governance, employees and third parties, involving the use of deception to obtain an unjust or illegal advantage. A fraud can typically result in actual or potential financial loss to any person or entity however this may not always be the case.

Examples of fraud include the following (non-exhaustive) list:

- misappropriation of funds, supplies, assets including the use of assets for unauthorised private purposes

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- causing a loss to MSQ or creating a liability for MSQ through the act of deception
- impropriety in the handling or reporting of money or financial records
- profiting from insider knowledge of MSQ's activities
- accepting gratuities of value from vendors, contractors or persons providing goods or services to MSQ
- falsifying invoices for goods and services that have never been rendered or backdating agreements
- submission of exaggerated or wholly fictitious accordant, harassment or injury claims
- misuse of leave entitlements such as sick leave, bereavement leave or family leave

Fraud can also include the theft of money or items from an MSQ customer, by a workplace participant.

e. **Whistleblower**

The Australian Standard 8004–2003 defines a whistle-blower as a person being a staff member, volunteer or contractor of an entity who makes, attempts to make or wishes to make a report in connection with reportable conduct and where the whistle-blower wishes to avail themselves of protection against reprisal for having made the report. A whistle-blower may or may not wish to remain anonymous.

f. **HH** – Horizon Housing

g. **MSQ** – Multiple Sclerosis Society of Queensland

h. **NDIA** – National Disability Insurance Agency

i. **NDIS** – National Disability Insurance Scheme

j. **NDIS Commission** – NDIS Quality & Safeguards Commission

k. **NRSCH** – National Regulatory Scheme for Community Housing

l. **RAC** – MSQ Risk & Audit Committee

m. **Workplace participant** – MSQ staff, volunteer or Board member

3. Procedures

MSQ requires all employees at all times to act honestly and with integrity and to safeguard the organisation's resources for which they are responsible, including third party funds such as the NDIA and customer funds and assets. MSQ is committed to protect all revenue, expenditure and assets from any attempt to gain illegal financial or other benefits.

Key controls in place to protect the MSQ payment systems are:

1. Appropriate segregation of duties;
 - a. All payment approvals by two members of ELT;
 - b. Daily monitoring of material expenditure against the approved financial delegations schedule by the Finance team. Any departures are communicated back to the relevant business unit manager for correction; and
2. Regular review of additions/changes to vendor bank account entries in the MSQ finance system audit log;

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3. The adequacy of relevant insurance policies is reviewed annually prior to renewal.

Any fraud committed against MSQ or a customer is a major concern and as a consequence all cases will be thoroughly investigated and appropriate disciplinary action will be taken against any staff member who is found guilty of fraud, corruption or criminal conduct. This may include termination of employment and/or referral of the matter to the appropriate law enforcement or regulatory agencies for independent investigation.

This Procedure aims to put the following principles into practice:

- the prevention, detection and investigation of fraud, corruption and crimes;
- the prosecution of offenders, including those involving routine or minor instances of fraudulent, corrupt and/or criminal acts where appropriate;
- the application of appropriate civil, administrative or disciplinary penalties;
- deterrence of criminal behaviour;
- the recovery of the proceeds of fraudulent activity;
- the training of all employees in ethics, privacy and fraud awareness activities;
- the specialised training of all employees involved in fraud, corruption and criminal conduct control activities; and
- the external scrutiny of our fraud, corruption and criminal conduct control activities.

All MSQ workplace participants are accountable for, and have a role to play in fraud and criminal conduct control. A positive culture is encouraged within the workforce to disclose actual or suspected fraudulent, corrupt or criminal behaviours. All reports will be investigated thoroughly. Where this is the appropriate course of action MSQ will protect the anonymity of anyone reporting these activities.

No employees will be criticised or otherwise disadvantaged for making a suspicion known through the proper channels, unless the allegation is found to be frivolous and/or vexatious.

3.1. Financial Delegations

The Delegations of Authority policy supported by the Financial Delegations Schedule, are MS Queensland's key platforms for managing fraud risk. These documents detail the structures in place to minimise the risk of fraud. Fraud risk is subject to external audit review as part of our annual financial year end audit process.

3.2. Code of Conduct

The MSQ Code of Conduct assists in preventing fraud, corruption and criminal conduct within MSQ and specifically requires all employees, volunteers, contractors, Board members, delegates, vendors, consultants and agents to be bound by the MSQ Code of Conduct. This Procedure clearly outlines the standards for ethical behaviour expected of all parties, as well as their obligations regarding reporting unethical behaviour and declaring conflicts of interest.

3.3. NDIS Code of Conduct

The NDIS Code of Conduct applies to MS Queensland and is a document that all workplace participants sign their agreement to when delivering services to NDIS participants. The NDIS Code of Conduct forms a part of the MSQ Code of Conduct and sets out the expectations for conduct of NDIS providers and their workers. It is based on respect, privacy, competency,

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integrity and honesty, quality and safety and the prevention of violence, abuse, neglect, exploitation, discrimination and sexual misconduct.

3.4. Facilitation payments and kickbacks

MSQ does not, and will not accept, facilitation payments or "kickbacks" of any kind. If an employee is asked to make a payment of this nature on the company's behalf or is offered any kind of kickback, it is to be refused immediately with the matter reported in accordance with the procedures set out below.

3.5. Gifts and Hospitality

The Code of Conduct does not prohibit normal and appropriate hospitality (given or received in accordance with MSQ policy) to or from third parties. It is the responsibility of each ELT member to ensure that they are notified by their respective teams when a gift is disclosed in accordance with the Code of Conduct.

4. Fraud Risk Assessment

ASA 240 "The Auditor's Responsibility to Consider Fraud and Error in an Audit of a Financial Report" requires the company appointed Auditor to consider the risk of material misstatement resulting from fraud and/or corruption when assessing the level of inherent and control risk for the audit.

As part of the annual audit program, the EGM, Corporate Services, with the support of the CEO coordinates a regular fraud risk assessment, which assists the auditor in a review of fraud risk factors that may indicate an increased probability of fraud. The existence of any of the risk factors does not necessarily indicate actual fraud has or will occur, however they may affect the assessment of inherent or control risk performed by the Auditor.

The results of the annual fraud risk assessment are discussed with the CEO, appointed auditor, the Risk & Audit Committee and the Board. The assessment assists the Board and the Auditor in forming an opinion as to whether the company financial report is presented fairly and free from material misstatements resulting from fraud and or corruption.

In performing the fraud risk assessment, MSQ will address the following fraud risk factors:

- Management's assessment of the current internal control systems that have been implemented to address risk of fraud, or that otherwise help to prevent, deter or detect fraud, and how management monitors those controls;
- Reporting any knowledge of fraud that has been perpetrated or any alleged or suspected fraud to the company appointed Auditor;
- For multiple business locations, management will document how:
 - An assessment of the nature and extent of monitoring of operating locations or business segments;
 - Whether there are particular operating locations or business segments for which a risk of fraud may be more likely to exist;
- Communication of the organisation's views on business practices and ethical behaviour via the Code of Conduct;
- Reports to the Risk & Audit Committee and to the Board on the internal controls and how such internal controls serve to prevent, deter or detect activity driven by fraud;
- Notification of certain risks, uncertainties and events to fiduciary insurers; and

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- the need to review corporate insurance policies as a result of the outcome from the fraud risk assessment

5. Investigation protocols

If an investigation identifies that fraud, corruption or criminal conduct has occurred, the risk team will escalate the matter in accordance with the incident reporting procedure detailed under **Incident Reporting** below. Decisions to prosecute or refer the examination results to the appropriate law enforcement or regulatory agency will be made in conjunction with the advice of legal counsel, the CEO and the Board.

In the event of an investigation, members of the investigating team will conduct the investigation in compliance with all relevant legislation. Adequate records must be made of all investigations. These records are to be kept in accordance with legal, best practice and privacy management guidelines.

In conducting an investigation into allegations for fraud, corruption or criminal conduct MSQ will ensure that information arising from or relevant to, the investigation is not disseminated to any person not required to receive the information.

The CEO will enlist the support of others (including external experts as required) to consider:

- protection of employees reporting suspected fraud, corruption or criminal conduct;
- reports to the police;
- reports to external parties such as government departments;
- administrative remedies for the recovery of the proceeds of fraudulent conduct; and
- legal reporting obligations e.g. to authorities such as Australian Federal Police, applicable State police, or to government departments in relation to contracts held with them.

An investigation will potentially involve the following investigative activities:

- interviewing of relevant witnesses, both internal and external, including obtaining statements where appropriate;
- reviewing and collating of documentary evidence;
- examination of computer systems;
- examination of telephone records;
- enquiries with banks and other financial institutions;
- enquiries with other third parties;
- data search and seizure;
- expert witness and specialist testimony;
- tracing funds, assets and or goods;
- preparing briefs of evidence;
- liaison with the police or other law enforcement or regulatory agencies;
- interviewing persons suspected of involvement in fraud and corruption; and
- report preparation.

Any investigation into suspected dishonest conduct will be subject to an appropriate level of supervision having regard to the seriousness of the matter under investigation. In each instance where fraud is detected the CEO, EGM, Corporate Services, relevant Manager and if required, the company appointed auditor, will reassess the adequacy of the internal controls (particularly those directly impacting on the fraud incident and potentially allowing it to occur), and amend and improve controls where necessary.

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Where improvements are required, these should be implemented as soon as possible and any amendments to internal controls should be effectively communicated to staff appropriate to their level of responsibility and position description.

6. Whistleblowers

6.1. Whistleblower hotline

MS Queensland offers an independent and confidential 'Whistleblower' hotline service so that complaints, disclosures and incidents can be reported 24/7. The service is run by Stopline and will accept disclosures and feedback on any matter regarding MSQ operations and service delivery, including customer care. Disclosures may be made anonymously by phone, email, fax, mail or using the online form on the website: msqld.stoplinereport.com.

In addition feedback may be offered to MSQ by e-mail: complaints@msqld.org.au

6.2. Protection for Whistle-blowers

Employees who raise concerns or report alleged wrongdoing, or who refuse to accept or offer a bribe, will be protected against possible repercussions. MSQ will not take action against a whistleblower for reporting suspected activity, and will ensure that all incident reports will be kept confidential and secure.

A whistleblower who reports, or seeks to make a report, will be given anonymity if this is desired by the whistleblower. This provision is subject to circumstances in which the law requires the disclosure of the identity of the whistleblower in legal proceedings.

Any person who reports fraud, corrupt or criminal conduct as defined by this procedure must not be personally disadvantaged for having made the report by:

- dismissal,
- demotion,
- any form of harassment; and or
- discrimination or current and future bias.

If a staff member wishes to raise a concern about the treatment of a customer they should report it to the Manager, the EGM Service Delivery or the relevant funding authority (e.g. NDIA Quality & Safeguards Commission) and it will be managed under the MSQ Complaints Management System (GP15). Whistleblower protection will be offered to the staff member making the complaint.

If a whistleblower wishes to raise a concern regarding their treatment as an employee they should utilise MSQ's Grievance Procedure (EP8).

7. Fraud & Incident Reporting

Reports of behaviour involving possible fraud or criminal behaviour should be communicated as a matter of urgency to the appropriate EGM, or by using the complaints email or the Whistleblowers hotline.

Staff must not undertake their own informal investigations into suspected fraudulent, criminal and/or corrupt activities.

MSQ investigations will be managed confidentially and expeditiously and the details will not be disclosed or discussed with anyone other than those who have a legitimate need to know.

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The following table outlines the escalation requirements upon receiving a report of suspected fraud, corrupt or criminal activity. The outcome of the investigation will fall under the following categories as outlined below.

Size and nature of report	Escalation
Any report of suspected fraud, corruption or criminal conduct received by Management via the staff grievance process or via an anonymous letter	Chief Executive Officer and ELT member/s will receive the report and determine the appropriate investigation method
Where the incident involves an ELT member	The Chairperson of the Board will be notified and the MSQ appointed auditor
Where the incident is fraudulent in nature and the financial impact is greater than \$5,000	The EGM and the CEO will escalate the matter, including any legal action or required disclosure, to RAC and the Board as appropriate
Where the incident has a financial impact that is less than \$5,000 and the matter can be immediately contained	The EGM, the EGM, Corporate Services and the CEO will ensure the event is reported to RAC at the next meeting

8. Incidents Reported Externally

Any disclosures received via Stopline (the MSQ Whistleblowers hotline) or the NDIS Quality & Safeguards Commission will be immediately referred to the MSQ Quality & Risk team to manage using the Internal MSQ Flowchart for managing reported complaints, disclosures and incidents and the MSQ Triage categories for customer-related complaints, incidents and disclosures.

9. Managing Consequences

Actions taken in response to allegations of fraud and corruption will be in accordance with relevant legislation, policies and the principles of natural justice and will assist in mitigating the damage incurred to MSQ's reputation as a result of the dishonest activity. The management of consequences in MSQ is contained in the Managing Underperformance Policy. Fraud, Corruption and Criminal Conduct is considered gross misconduct and will result in termination of employment.

MSQ may still undertake disciplinary action against an employee regardless of the outcome at criminal or civil court.

Disciplinary action will be taken against anyone who vilifies a whistle-blower or who makes a vexatious or frivolous complaint.

10. Recovery of Losses

Any loss arising from a fraudulent, corrupt or criminal activity will be quantified with the aim of maximising the recovery of losses with every possible avenue pursued in doing so. The recovery of losses will help to limit the financial impact this may have on MSQ objectives.

11. Education and Awareness

11.1 Employees

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It is important that all employees have a general awareness of fraud, corruption and criminal conduct and how they should respond if this type of activity is detected or suspected. MSQ will regularly communicate to all staff a clear definition of the types of action, particularly those that are specific to the business, that constitute fraudulent, corrupt or criminal practice, the fraud detection measures that are in place and an unequivocal statement that fraudulent, corrupt or criminal practices will not be tolerated.

An awareness of the risk of fraud, corruption and criminal conduct control techniques and our attitude to control of fraud, corruption and criminal conduct will be fostered by strategies that:

- ensure all employees receive training in understanding their responsibilities as outlined in the MSQ Code of Conduct at induction and throughout the period of their employment;
- ensure all employees receive regular fraud, corruption and criminal conduct awareness training appropriate to their level of responsibility;
- ensure updates and changes to fraud-related policies, procedures and the code of conduct are effectively communicated to all employees;
- ensure all staff are aware of the alternative ways in which they can report allegations or concerns regarding fraud or unethical conduct,
- encourage staff to report any suspected incidence of fraud, corruption and criminal conduct; and
- promote fraud, corruption and criminal conduct awareness and standards of conduct through regular meetings, staff newsletters or other internal publications, and through the overt, ongoing commitment demonstrated by senior management in all aspects of their relationships.

11.2 Customers

All customers and tenants will be kept informed of this procedure as part of the general information and advice regarding complaints and incident reporting via a variety of means including:

- Information supplied to tenants upon commencement; and
- Complaints & feedback information brochures.

12. Roles & Responsibilities

12.1 Board & ELT Responsibilities

The Board is responsible for setting MSQ's commitment and ensuring support is established at the highest levels for ethical and responsible business practices. Board members and Executive General Managers not only have a fiduciary duty to ensure that MSQ has programs and controls in place to address the risk of wrong doing but also a duty to ensure that such programs and controls are effective. Directors must ensure that:

- there is an effective fraud, corruption and criminal conduct risk management framework in place;
- they understand the fraud, corruption and criminal conduct risks that MSQ is exposed to;

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- they maintain oversight of the risk assessment and the controls in place to mitigate the risks identified; and
- they monitor reports on fraud, corruption and criminal conduct risks, policies and control activities which include obtaining assurance that the controls are effective.

12.2 Risk & Audit Committee (RAC)

The Risk & Audit Committee (a sub committee of the MSQ Board) has the delegated responsibility for the regular review of management actions in relation to fraud and criminal conduct, to control risk management and recommending actions that may be required to ensure compliance for the Board.

In general RAC will oversee and monitor:

- audit processes and findings;
- internal control activities and risk management; and
- risk oversight
- Insurance

RAC is responsible for making recommendations regarding the placement and maintenance of insurance cover for crime, fraud and fidelity risk.

12.3 Chief Executive Officer and the Executive General Manager, Corporate Services

The Australian Accounting Standards require both the CEO and the EGM, Corporate Services to give assurance to the Board that:

- financial records are fair in all material respects;
- that a sound system of risk management and internal compliance meets Board policies; and
- risk management and internal compliance controls are operating efficiently and effectively.

Accordingly, both positions play an important role in the oversight, review of operational policies and procedures to prevent, detect and investigate fraud, to control or mitigate the risk of fraud or misconduct. Furthermore, the CEO has the responsibility for approving operational policies aimed at controlling or mitigated the risk of fraud, corruption or misconduct and is ultimately responsible to the Board for the establishment of a cost - effective internal control structure for the organisation.

12.4 Executive Leadership Team (ELT)

Members of the MSQ ELT are responsible for ensuring that there are mechanisms in place within their areas of control to assess and treat the risks of corruption, criminal conduct and fraud, promote awareness of ethics and educate all MSQ employees, volunteers and contractors about corruption, criminal conduct and fraud prevention and detection.

ELT is responsible for supporting the direction of the CEO and of the Board in setting the culture and also have a responsibility to:

- ensure there is an effective fraud and criminal conduct risk management framework in place;
- understand the fraud and criminal conduct risks that MSQ is exposed to;

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- maintain oversight of the fraud risk assessment and the controls in place to mitigate the risks identified; and
- monitor reports on fraud, corruption and criminal conduct risks, policies and control activities which include obtaining assurance that the controls are effective.

12.5 Quality & Risk team

The Quality & Risk team will manage the triaging of any complaints, incidents and disclosures received externally (including from the Whistleblower hotline and MSQ complaints email) using the MSQ Triage Categories for Customer related complaints document. . Staff grievances will be managed by the People & Culture team or the local manager, depending on the seriousness of the allegation.

The Quality & Risk team will monitor progress of any formal investigation, resolution and monitoring of a complaint or disclosure by liaising with the relevant EGM or CEO.

12.6 Business Unit Responsibilities

Managers and Team Leaders are responsible for communication and raising awareness of the risks relating to fraud, corruption and criminal conduct with their employees and for ensuring compliance with company policies and procedures. Managers should establish and maintain adequate internal controls that provide for the security and accountability of company resources and prevent/reduce the opportunity for fraud and criminal conduct to occur.

All Managers and Team Leaders are responsible for:

- fostering an environment within their teams that facilitates active fraud and criminal conduct control as a responsibility of all MSQ employees
- articulating clear standards and procedures to deter fraud, corruption and criminal conduct
- the detection and reporting of offences should they occur

All employees are responsible for complying with MSQ policies and procedures, codes of personal conduct and ethics, avoidance of conflict of interest and maintaining vigilance in early detection, reporting and prevention of fraud and corruption.

12.7 Volunteers, Agents, Suppliers and Contractors

Any irregularity or suspected irregularity or act of non-compliance involving, a volunteer, agent, vendor, consultant, third party agency conducting business arrangements working with MSQ and any related party or subsidiary, is included in the scope of this policy, in particular the procedural application.

12.8 People & Culture team

The People & Culture function is responsible for ensuring adequate procedures are in place to address:

- the development and review of the MSQ Code of Conduct;
- appropriate management of criminal history screening processes and the selection of employees;
- disciplinary / dismissal procedures;

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- employment contracts that include relevant conditions of employment relating to fraudulent, corrupt and criminal conduct;
- monitoring of annual leave entitlements to ensure that employees do not accumulate excessive annual leave entitlements;
- clarification and formalisation of responsibilities / segregation of duties (where possible, these should be included in relevant position descriptions); and
- providing assistance to ELT in the investigation of suspected acts of dishonesty including suspected fraudulent and corrupt behaviour, and the escalation of such matters as appropriate.

12.9 Finance

It is the responsibility of the Finance Team to implement robust processes and controls in relation to expenditure, investments and transfers of money. Provisions, losses and write offs in relation to fraud must be made in accordance with the *MSQ Financial Management Procedure*.

12.10 Legal Consultants

Where appropriate, a legal opinion will be sought from the appointed legal consultant to provide advice and requisite management assistance regarding any prospective investigation or litigation linked to a fraud, corruption or criminal event.

12.11 Internal Audit and Forensic Examiner Consultants

MSQ will engage Internal Audit consultants and or a Forensic Examiner to assist ELT with the evaluation of internal controls used to detect or mitigate fraud, and may be involved in fraud investigation. The internal audit program will test the effectiveness of internal controls with all findings reported to RAC and to the Board.

13. Complaints & grievances

Complaints regarding the management of fraud, corruption or criminal activity allegations as well as the treatment of whistle-blowers at MSQ shall be made, in writing, to EGM, Corporate Services and shall be dealt with under the MSQ Grievance Procedure.

14. Additional information

MSQ POLICIES:

G2 Governance

G4 Delegations of Authority & Financial Delegations table

E1 Recruitment & Selection

G10 Risk Management

MSQ Procedures

Code of Conduct

EP8 Grievance

GP15 Complaint Management System

LEGISLATION:

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- [Housing Act 2003](#)
- [Corporations Act 2001](#)
- [National Disability Insurance Scheme Act 2013](#)

WEBSITES:

- MSQ website: www.msqld.org.au
- NRSCH website: <http://www.nrsch.gov.au/>
- Horizon Housing website: <https://www.horizonhousing.com.au/>
- NDIS website: www.ndis.gov.au
- NDIS Quality & safeguards Commission: <https://www.ndiscommission.gov.au/>

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