



# DAISIE

## Support guide

A guide for our people on ethical decision-making and integrity in the workplace



## Integrity and ethical decision making

### Overview

As Australian Public Service (APS) employees, we all share a responsibility to act with integrity, make ethical decisions and report witnessed or suspected fraud or corrupt conduct.

This guide complements the 'DAISIE' interactive game in building foundational knowledge on ethical behaviour, exploring grey areas and helping you to understand risks and consequences.

### Learning outcomes

The guide aims to:

- support you and conversations you may have with colleagues around the 'DAISIE' game and ethical decision-making
- build your confidence in recognising and navigating ethical dilemmas
- highlight real-world consequences of unethical behaviour
- strengthen awareness of fraud and corruption risks and how they can manifest in routine tasks
- promote available resources including the [Good decision-making model](#) and [APSC REFLECT model](#)
- encourage you to seek support from managers, [Speak Up](#), the [ATO Integrity Unit](#) or [People Support team](#).

## Instructions

Play the DAISIE game and read this support guide to gain a deeper understanding of the themes covered in the game. Why not have a conversation with a colleague about the game or suggest your team discuss it in a team meeting.

## Setting the scene

DAISIE is a fun, interactive way to explore how we make decisions at work. It presents realistic scenarios highlighting ethical dilemmas and the consequences of poor choices – whether intentional or not.

At the ATO, upholding the highest ethical standards is essential to maintaining trust and confidence. We all play a role in fostering a culture of integrity by:

- acting professionally, fairly and responsibly
- reporting reasonably held suspicions of misconduct, fraud, corruption or unethical behaviour.

Embedding ethical thinking into everything we do creates a culture where we feel safe to speak up, offer honest advice and challenge unacceptable behaviour without fear of discrimination or disadvantage. A psychologically safe environment supports transparency, accountability and ethical leadership.

We make countless decisions every day – some routine, others complex. Our ethics guide us in choosing what's right, even when it's not the easiest path. **Ethical decision-making means** pausing to reflect, considering the consequences and ensuring our actions align with APS values and ATO standards.

**DAISIE says:** 'Even **good** people can make **poor** decisions if they don't pause to think things through'.

Ethical choices protect you, your team, and the ATO. So, take the time to reflect, ask questions and choose wisely.

## What is Integrity?

**Acting with integrity means** doing the right thing – being transparent and accountable, upholding high standards of professionalism and ethical behaviour, and ensuring that actions and decisions are fair, lawful, honest and impartial. Integrity is about more than just following rules – it's about living our values and ethics in every decision and action. It also reflects how others perceive us, which is fundamental to building and maintaining public trust.

At the ATO, integrity is embedded in our strategic objectives, practices and policies and is part of our ongoing commitment to supporting the broader [APS reform agenda](#) which aims to build a more accountable and trusted public service. Integrity means we are transparent and accountable. At its core, integrity is about trustworthiness.

The [ATO Integrity framework](#) supports this commitment by defining the actions we take, as individuals, leaders, and as an organisation, to uphold integrity and trust with and within the community.

We all have a responsibility to report suspected or witnessed misconduct, including [fraud](#), corruption or unethical behaviour. Failing to act not only compromises our values, but also risks eroding public confidence in the ATO and the broader APS.

## Questions to get you thinking

1. How did the game make you think about the use of artificial intelligence (AI) in your work at the ATO?
2. What are some examples of ethical dilemmas that you may encounter in your work or personal life?
3. Have you ever faced a situation where the 'right' decision wasn't clear? How did you approach it?
4. If you were concerned about unethical behaviour in the workplace, how would you report this?

5. How do you balance ethical decision-making with pressures like deadlines, stakeholder expectations, family relationships or team dynamics?
6. What are some barriers to reporting integrity concerns?
7. How can we create a team culture where ethical concerns are raised early and without fear?

## Delve deeper – choose 3 core themes to explore

Each DAISIE simulation explores a key ethical theme. Choose 3 themes and use the prompts below to help you reflect.

### Theme 1 | Privacy and authorisation

In the game, **DAISIE** presented a dilemma where your uncle asks you to access his ATO records — even though it's against policy.

**DAISIE says:** 'Unfortunately, the human weakness of empathy has been your undoing.'

### Discussion prompts

- What made this scenario difficult emotionally?
- How do we balance empathy with policy?
- How could you apply the [Good decision-making model](#) here?

### Theme 2 | Honesty and accountability

In this scenario, **DAISIE** challenged you to decide whether to record your full lunch break after watching a movie while working from home.

**DAISIE says:** 'Falsely recording your time in TMS is, quite simply, fraud.'

### Discussion prompts

- What impacts could small breaches have on our perceived integrity over time?
- As a colleague, would you challenge practices like this?
- How do cultural norms affect ethical choices?

### Theme 3 | Integrity and public trust

**DAISIE** asks you to decide whether to omit negative data from a report to make a program look successful.

**DAISIE says:** 'Turns out falsifying data to further your own interests ... is called an abuse of office.'

### Discussion prompts

- What pressures might lead someone to omit data?
- What steps can we take to ensure our decision-making is robust and well-documented?
- Why is inviting feedback and being open to scrutiny an important element of integrity?

**Theme 4 | Conflict of interest & transparency****Discussion prompts**

**DAISIE** explores scenarios involving outside employment, recruitment and post separation conflicts.

**DAISIE says:** 'Even perceived conflicts can damage trust.'

- Why is early disclosure and record keeping of declarations so important?
- How do we manage the appearance of bias and potential conflicts?

**Theme 5 | Gifts and perceived bias****Discussion prompts**

**DAISIE** presents a scenario where you're offered extra conference tickets for colleagues — and asks whether you should accept.

**DAISIE says:** 'Wait, is this the humorous anecdote from your speech? Because I am finding your flawed justifications very amusing.'

- What would be some examples of non-reportable gifts?
- Why must additional tickets be declined?
- Why do you think it is important to declare offers of gifts?

**Theme 6 | Personal responsibility and compliance****Discussion prompts**

**DAISIE** reveals that you haven't lodged your own tax return — despite working at the ATO.

**DAISIE says:** 'You are the proverbial cobbler whose children have no shoes — a tax officer who has not lodged their own return.'

- Why is personal compliance important?
- How does this affect public confidence and trust?
- What's the link between personal and professional integrity?

## Key talking points

The following talking points provide more information to support the questions above and promote reflection.

### Use of AI in the ATO

AI is transforming how we work, streamlining general tasks and low risk activities across the APS and ATO. While it offers efficiency and innovation, it also introduces risks if not used with care. Human judgment remains essential. AI cannot replicate ethical reasoning, context awareness, or accountability.

It can support decision-making, but it cannot replace the integrity and reflection that underpin public trust.

- AI can support decision-making but also introduces ethical risks such as bias, transparency, and accountability.
- Human oversight remains essential – AI lacks context, empathy and ethical reasoning and may not always return accurate and relevant information.
- Encourage reflection on how AI aligns with ATO values like integrity and fairness.
- Protect ATO data, never input client or employee identifiers (such as their user ID, tax file number, date of birth or address).

- Ensure staff are adhering to ATO policy including the ATO's [generative AI policy](#) and [pre-approved, low risk use cases](#).

This theme connects to all DAISIE scenarios, where human judgment is tested in ethically ambiguous situations.

## Flawed justifications

Acting with integrity and making ethical decisions is a fundamental part of our roles. When things feel unfair or uncertain, it's easy to start justifying choices that aren't quite right – especially if confronted with a tough situation or in a pressured environment. We can become more vulnerable to influence, and sometimes we don't even realise we're facing an ethical dilemma.

Ethical lapses often begin with rationalising or justifying small breaches — 'It's just a few minutes' or 'No one will notice.'

- Recognise when something doesn't feel right – this is often the first sign of an ethical dilemma. Listen to that niggling feeling or voice.
- Pressure, fatigue, or loyalty can cloud judgment and lead to poor choices.
- Flawed justifications can escalate into serious breaches and misconduct, and damage public trust.
- Refer to the [APS Values and Code of Conduct](#) for standards of behaviour.
- Ensure that you keep good records of your decisions.

DAISIE scenarios like **Uncle conundrum**, **The working from home time glitch**, **Coverup**, and **Price of Admission** illustrate how flawed justifications can unfold.

It's easier when it's clear but harder when you are pressured. We saw this in the game when asked by a family member to [access taxpayer records](#). Remember – even with their authorisation, this is never okay. You may have hesitated in the game when it was more subtle, such as accepting the offer of tickets for an event you were speaking at. For information on what you must declare or decline, see our [Gifts, hospitality or other benefits CEI](#).

Be vigilant and take time to stop and reflect. Use the [Good decision-making model](#) to help you make ethical decisions and protect yourself and others from risks such as fraud, corruption and misconduct.

## Ethical dilemmas

Maintaining your integrity as an ATO employee is an ongoing commitment throughout your employment and continues after it ends.

- Ethical dilemmas often involve competing values, empathy vs. policy, loyalty vs. transparency.
- Pause, reflect, and seek advice when faced with uncertainty.
- Use the [Good decision-making model](#) and [APSC REFLECT model](#) to guide decision-making.
- Good record keeping is essential – a useful principle is 'write for the world to see'.
- Acknowledge that pressure can sometimes challenge ethical clarity.
- Ethical clarity may not come immediately – what matters is thoughtful reflection and consultation. Stop, think and then act once you've considered all the information, consequences and broader impacts.

All DAISIE scenarios present dilemmas that require careful ethical consideration and judgment.

[Conflicts of interest](#) occur when your own interests, including your private interests (for example, in your private life), clash with your responsibility to act in the best interests of the ATO or APS. This can change as you move into different roles or undertake certain tasks such as procurement activities, recruitment, or develop relationships with employees, stakeholders or external suppliers.

We saw conflicts of interest in the game with the **Blood is thicker than selection criteria** (recruiting your daughter) and **Comply yourself** (not keeping up with your own tax obligations). All conflicts – whether real, potential or perceived – must be managed appropriately. If in doubt, it is always best to declare.

The [Good decision-making model](#) supports you to use your judgment to reach sound decisions. Following this model will mean you are less likely to have your decisions questioned or contested.

**Principles of good decision making** are:

- Ethical
- Equitable
- Overt
- Sensible
- Timely
- Natural justice
- Environmentally sustainable.

Working alongside the Good decision-making model is the APSC's [REFLECT model](#), which helps APS employees recognise and evaluate ethical issues and dilemmas.

These models are designed to guide you, by reminding you to:

- pause and reflect
- consider your responsibilities
- weigh up the risks, and
- ask the right questions of yourself and others.

Remember, don't go it alone. Your manager is also there to support you, and you can also contact the [ATO Integrity Unit](#) or reach out to the [People Support team](#) to assist with ethical problems you may encounter.

If you're ever unsure, the APSC also offers an [Ethics Advisory Service](#) for APS employees who wish to discuss and seek advice on ethical issues that occur in the workplace. They provide options, considerations and strategies to help APS employees work through ethical issues and dilemmas.

Navigating ethical dilemmas can be stressful and impact your mental wellbeing. The ATO's [Employee Assistance Program](#) (EAP) and [Thriving minds](#) offer confidential, compassionate and clear support whenever you need it.

## Creating a positive and supporting culture

Every APS employee deserves to work in an environment where sharing ideas, raising concerns, and admitting mistakes is encouraged and met with understanding and support. [Speak up culture](#) is grounded in the concept of [Psychological safety](#) – being able to express thoughts and feelings without fear of embarrassment, retribution, or rejection. It's the foundation for open communication, collaboration, and trust.

Creating a culture where everyone feels safe to communicate openly is a shared responsibility. We must all model ethical behaviour and foster psychological safety, to help create safe environments for our people.

While the ATO's [Speak Up](#) reporting channel provides a mechanism to report suspected or witnessed fraud and corruption, [speak up culture](#) across the APS goes further. It promotes an environment where people feel safe to speak up, share ideas, and engage in honest conversations – not just when something goes wrong, but as part of everyday work.

When the reporting channel and culture work together, they reinforce each other, creating a psychologically safe workplace which:

- fosters open dialogue, curiosity, and respectful challenge
- models ethical leadership by being transparent, approachable
- encourages transparency, reducing risks and enabling early resolution of issues
- acknowledges and explores fears like retaliation, being misunderstood, or damaging relationships
- inspires empathy and active listening when concerns are shared
- promotes support systems like [Speak Up](#), the [ATO Integrity Unit](#), and the [People Support team](#).

The [Building speak up culture in the APS](#) practical learning resource is available for all APS employees on the [APS Academy's APS Learn platform](#). Simply register to access it. This resource supports everyone, from team members to senior leaders, in understanding and applying integrity principles. It offers practical strategies to embed integrity and psychological safety into everyday interactions.

## Consequences of fraud and corruption

Acting fraudulently may breach the APS Code of Conduct and, in some cases, constitute a criminal offence. Consequences can include:

- a reprimand
- reassignment of duties
- reduction in classification or salary
- a fine
- termination of employment, or even
- criminal prosecution.

But the impact doesn't stop there. Fraud and misconduct can lead to reputational damage, difficulty securing future employment, financial hardship, and put strain on personal relationships.

## Your role in preventing and reporting fraud and corruption

- Report any suspected or witnessed fraud and corruption to [Speak Up](#).
- Maintain professional relationships with clients, suppliers and stakeholders.
- Stay up to date with your [mandatory training](#).
- Refresh your knowledge of [policy and frameworks](#).
- Apply the [need-to-know](#) principle, exercise [good decision](#) making and keep [good records](#).
- Declare [conflicts of interest](#), [outside employment](#) and offers of [gifts and hospitality](#).
- Reach out to the [Employee Assistance Program](#) for wellbeing support.

## Key reminder – DAISIE says:

‘Even good people can make poor decisions if they don’t pause to think things through.’

Ethical decision making is not about perfection – it’s about reflection, responsibility, and integrity.

Use the tools available to you, ask questions and **don’t go it alone**.

### More information and resources

[APSC REFLECT model](#)

[ATO Integrity framework](#)

[Conflicts of interest CEI](#)

[Fraud Prevention and Internal Investigations SharePoint](#)

[Good decision-making model](#)

[Speak Up](#)

[Thriving minds](#)