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Does your business:

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|  | Treat fraud as a business risk? |
|  | Identify the types of fraud to which it is most exposed? |
|  | Ensure that at least one person or department is specifically identified as responsible for managing fraud risk? |
|  | Make clear to all employees that fraud prevention and detection is the responsibility of everyone in the business? |
|  | Have, and actively promote, a fraud policy statement? |
|  | Have a strategy and procedures for managing the prevention, detection, investigation and prosecution of fraud? |
|  | Have a fraud prevention education/training programme? |
|  | Have a plan of action in the event that a fraud is detected? |
|  | Have a clear whistle-blowing policy? |
|  | Have recruitment and ongoing personnel policies that address the risk of fraud? |
|  | Check that your fraud policies and procedures are complied with? |
|  | Ensure that your fraud policies and procedures are regularly reviewed? |