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| Fraud Checklist for Directors and Senior Managers |
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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? |