

FRAUD RISK IDENTIFICATION

Diagram 1

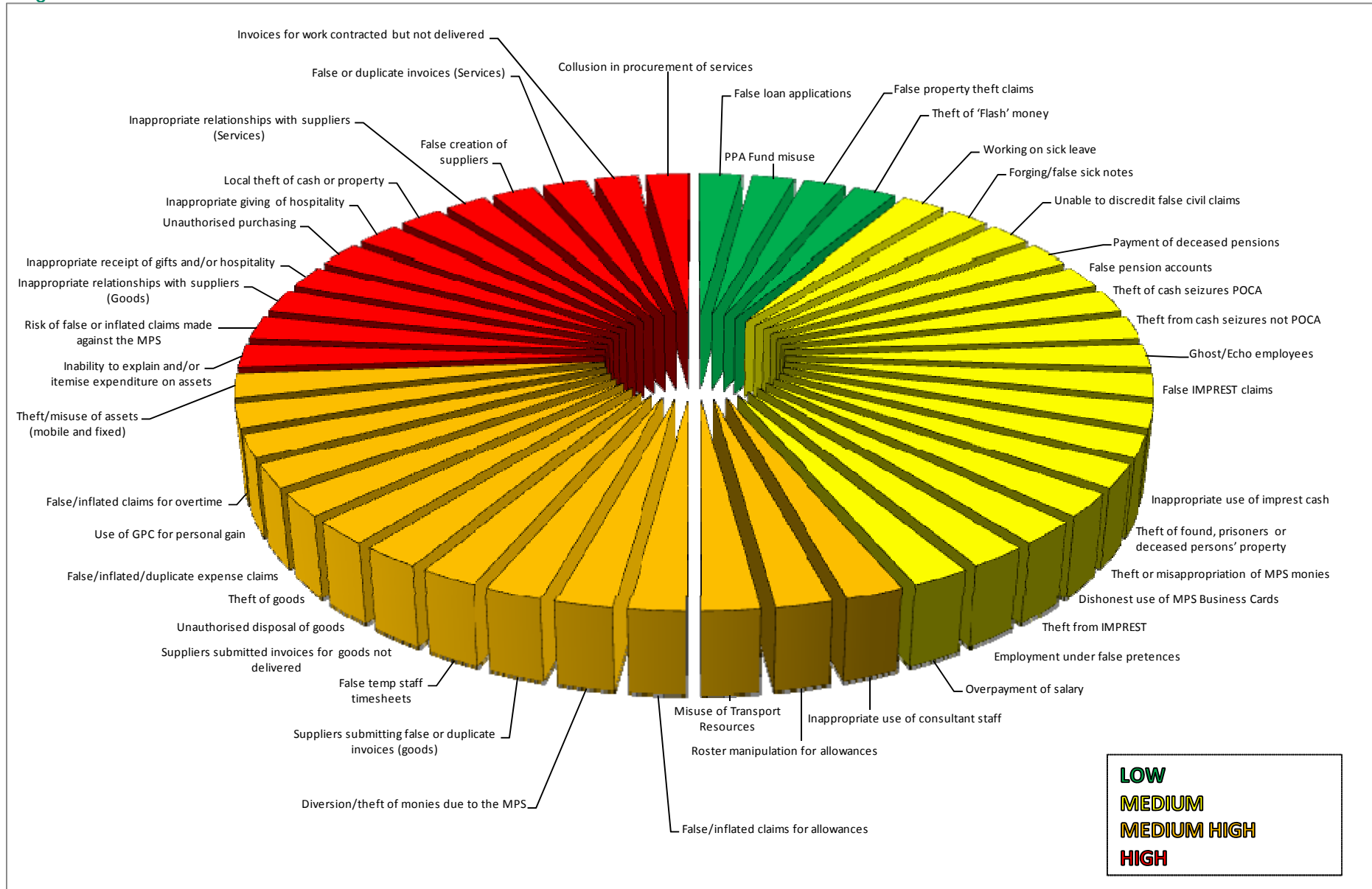


Diagram 2

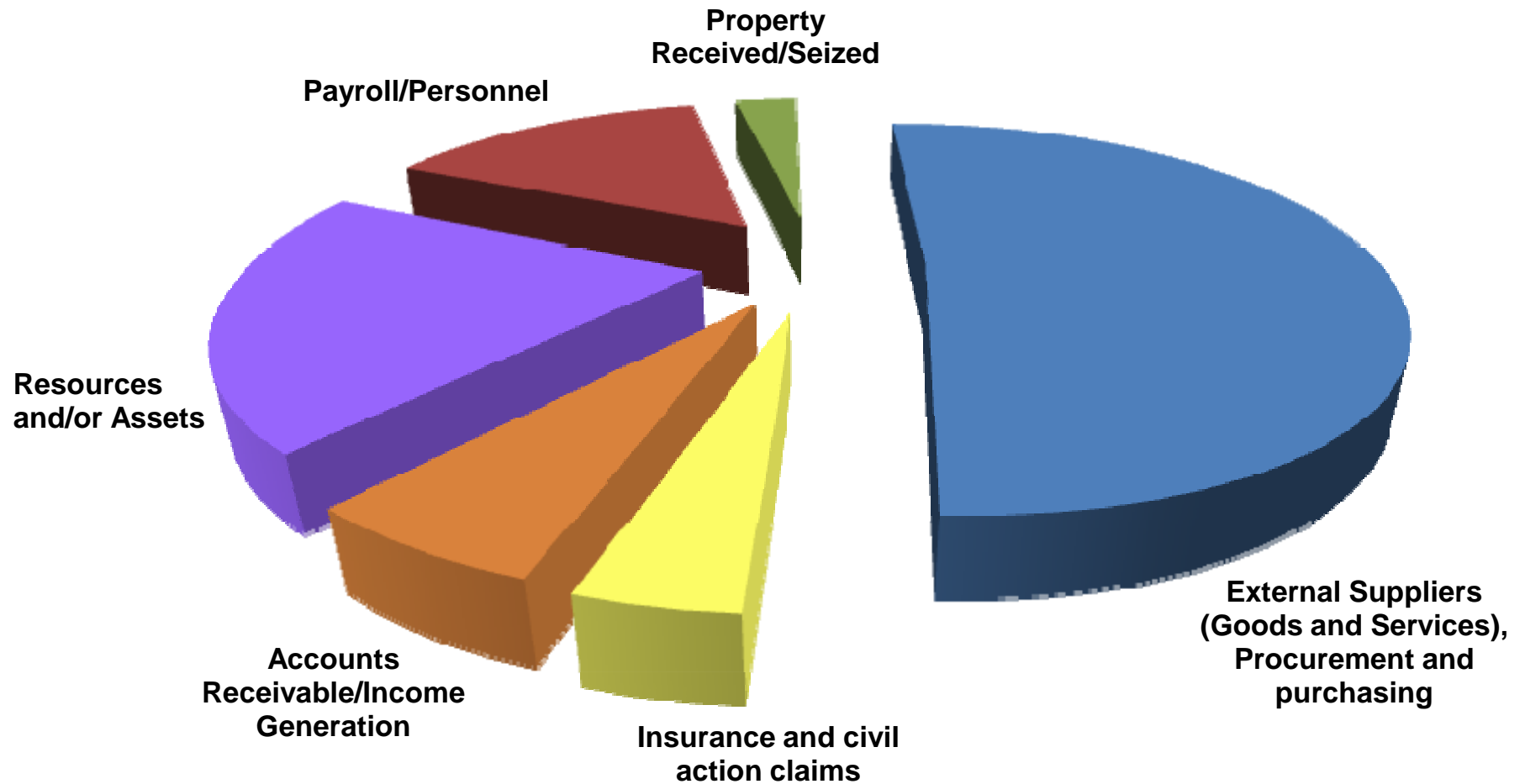


TABLE A

Risk Area	Potential Fraud Risks	Risk Area	Potential Fraud Risks	
External Suppliers (Goods and Services), Procurement and Purchasing	False/duplicate invoices from goods suppliers	Payroll/Personnel	False loan applications	
	Invoices for goods not supplied		Payment of deceased pensions	
	Inappropriate giving of hospitality to suppliers		False pension accounts	
	Inappropriate receipt of gifts/hospitality (goods)		Roster manipulation for allowances	
	Inappropriate relationships with suppliers (goods)		False overtime claims	
	Inappropriate use of consultant staff		False/duplicate expense claims	
	False temp staff timesheets		False allowance claims	
	Invoices for work contracted but not delivered		Working on sick leave	
	Inappropriate receipt of gifts/hospitality from suppliers		Forging/false sick certs	
	False/duplicate invoices from service suppliers		Ghost/Echo employees	
	Inappropriate relationships with suppliers (services)		Employment under false pretences	
	Invoices for services not supplied		Retention of salary overpayment	
	Unauthorised purchasing		Property Received/Seized	Theft of 'Flash' money
	Collusion in procurement of services			PPA Fund misuse
	False creation of suppliers			Theft from cash seizures (not POCA)
Resources and/or Assets	Theft or misappropriation of MPS monies	Insurance and civil action claims	Theft of POCA seizures	
	False IMPREST claims		Theft of found/prisoners/deceased property	
	Inappropriate use of IMPREST cash		False property theft claims	
	Theft from IMPREST	Accounts Rec/Income Generation	Unable to discredit false civil claims	
	Dishonest use of MPS Business Cards		False/inflated claims against the MPS	
	Inability to explain and/or itemise expenditure on assets		Diversion/theft of monies due to the MPS	
	Dishonest use of Govt Procurement cards	KEY	Local theft of cash received	
	Misuse of Transport Resources		LOW	
	Theft or misuse of assets (mobile and fixed)		MEDIUM	
	Theft of goods		MEDIUM HIGH	
	Unauthorised disposal of goods		HIGH	