

Fraud and Corruption summary risk assessment

Period under review:

from to

Total value of actual fraud losses as identified this period (from closed cases - Table 2)

Risk self assessment tool to record the nature of fraud and corruption indicators

The table below sets out some of the main types of fraud and corruption risks, concerning staff, officers and volunteers, that relate to internal controls

There are five categories: accounting, spending, pay, claims and theft

Please completed the table by selecting the appropriate RAG status from each drop down in line with PSD's current assessment based on intel and work

Table 1 New cases / intelligence reported to Professional Standards Dept / Counter Corruption Unit

1. accounting	Tot		2. spending	Tot		3. pay	Tot		4. claims	Tot		5. theft	Tot	
1.1 diverting funds - moving funding from eligible activity to personal use, or through collusion to another ineligible beneficiary	0		2.1 inappropriate spend - placing orders and or approving invoices for goods and services not required and / or for personal use	0		3.1 ghost employees - setting up or colluding to set up a false employee record to obtain salary	0		4.1 insurance - making a false / exaggerated personal claim against the Force/OPCC	0		5.1 misuse of resources - using property of the Force/OPCC for personal purposes	0	
1.2 obscuring fraud - falsifying records or obscuring information to prevent the detection of fraud	0		2.2 collusion - colluding with suppliers to enable them to unfairly win contracts / orders and / or claim performance bonuses	0		3.2 bonuses / honoraria / promotion - setting up or colluding to set up (or remove) unauthorised additional pay to self or others	0		4.2 expenses - claiming for expenses not incurred on business, or exaggerating the expenditure incurred	0		5.2 theft of resources - taking money or property of the Force/OPCC without permission	0	
			2.3 eligibility - colluding with third party recipients to over-ride eligibility criteria for funding awards	0					4.3 timesheet / overtime - knowingly claiming for work not undertaken or at an inflated rate	3				
			2.4 conflict of interest - failing to declare an interest in decisions which lead to personal gain (or avoid personal loss)	0					4.4 sickness - working elsewhere whilst taking sickness leave, or claiming sickness when fit and able to work	0				

Table 2 Finalised cases (RAG assessment to be completed)

1. accounting	Tot	RAG	2. spending	Tot	RAG	3. pay	Tot	RAG	4. claims	Tot	RAG	5. theft	Tot	RAG
1.1 diverting funds - moving funding from eligible activity to personal use, or through collusion to another ineligible beneficiary	0		2.1 inappropriate spend - placing orders and or approving invoices for goods and services not required and / or for personal use	0		3.1 ghost employees - setting up or colluding to set up a false employee record to obtain salary	0		4.1 insurance - making a false / exaggerated personal claim against the Force/OPCC	0		5.1 misuse of resources - using property of the Force/OPCC for personal purposes	0	
1.2 obscuring fraud - falsifying records or obscuring information to prevent the detection of fraud	0		2.2 collusion - colluding with suppliers to enable them to unfairly win contracts / orders and / or claim performance bonuses	0		3.2 bonuses / honoraria / promotion - setting up or colluding to set up (or remove) unauthorised additional pay to self or others	0		4.2 expenses - claiming for expenses not incurred on business, or exaggerating the expenditure incurred	0		5.2 theft of resources - taking money or property of the Force/OPCC without permission	2	
			2.3 eligibility - colluding with third party recipients to over-ride eligibility criteria for funding awards	0					4.3 timesheet / overtime - knowingly claiming for work not undertaken or at an inflated rate	1				
			2.4 conflict of interest - failing to declare an interest in decisions which lead to personal gain (or avoid personal loss)	0					4.4 sickness - working elsewhere whilst taking sickness leave, or claiming sickness when fit and able to work	2				

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1.2 obscuring fraud - falsifying records or obscuring information to prevent the detection of fraud	0		2.2 collusion - colluding with suppliers to enable them to unfairly win contracts / orders and / or claim performance bonuses	0		3.2 bonuses / honoraria / promotion - setting up or colluding to set up (or remove) unauthorised additional pay to self or others	0		4.2 expenses - claiming for expenses not incurred on business, or exaggerating the expenditure incurred	0		5.2 theft of resources - taking money or property of the Force/OPCC without permission	1	
			2.3 eligibility - colluding with third party recipients to over-ride eligibility criteria for funding awards	0					4.3 timesheet / overtime - knowingly claiming for work not undertaken or at an inflated rate	3				
			2.4 conflict of interest - failing to declare an interest in decisions which lead to personal gain (or avoid personal loss)	0					4.4 sickness - working elsewhere whilst taking sickness leave, or claiming sickness when fit and able to work	1				

Table 2 Finalised cases (RAG assessment to be completed)

1. accounting	Tot	RAG	2. spending	Tot	RAG	3. pay	Tot	RAG	4. claims	Tot	RAG	5. theft	Tot	RAG
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			2.4 conflict of interest - failing to declare an interest in decisions which lead to personal gain (or avoid personal loss)	0					4.4 sickness - working elsewhere whilst taking sickness leave, or claiming sickness when fit and able to work	0				

This is a guide only

Assessment grade guidance - only one of the characteristics need be met to apply that grade

	incident value	number of perpetrators	how many incidents	seniority of those involved	perior over which incident(s) took place	nature of incident	extent of impact
Red	over £10k	more than 10	more than 5	up to chief officer / PCC	more than three months	breach of legislation	external organisations
Amber	up to £10k	up to 10	up to 5	up to chief superindendent / head of department	up to three months	breach of policy	whole force / OPCC
yellow	up to £1k	up to 2	up to 2	up to sergeant / manager	up to one month	breach of guidance	team / department
Green	n/a	n/a	n/a	n/a	n/a	n/a	n/a