

DEVON & CORNWALL

Fraud and Corruption summary risk assessment (version Nov 2019)

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	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	1		5.1 misuse of resources - using property of the Force/OPCC for personal purposes	1	
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	3	
			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	0				
			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
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 / honararia / 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	0				
			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				