

**DORSET**

**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	1		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	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	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	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	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				