

# FRAUD CONTROL CHECKLIST

This checklist is to assist Deans, Research School Directors and Service Division Directors in meeting their responsibilities under the Fraud Control Framework.

- Does your area have a current fraud risk assessment in place?
- Does the fraud risk assessment:
  - capture your area's at risk functions
  - identify likely internal and external threats
  - rate the probable risks appropriately in line with the risk matrix set out in the Fraud Risk Assessment template
  - assess the extent and adequacy of the controls proposed to mitigate the risks?
- Has the fraud risk assessment been reviewed:
  - within the last two years, and
  - as soon as possible when there is a change to key functions or administrative arrangements in your area, or when a new fraud risk is identified?
- Are appropriate internal controls in place in your area to mitigate fraud risks?
- Are relevant senior staff and line managers in your area involved in reviewing operational practices and controls to prevent fraud?
- Have staff in your area been made aware of the University's fraud policy and procedures, including the University's zero tolerance for fraud?
- Have procedures for reporting suspected fraud been disseminated widely in your area to encourage reporting?
- Are records of any reports or investigations of suspected fraud kept securely in your area?
- If there are agreed recommendations on fraud-related issues in internal or external audit reports relevant to your area, have they been implemented promptly?