

**Internal Control Assessment**  
**Section 15: Fraud, Waste & Abuse**

Agency:  
 Bus Area:  
 Fiscal Year:

|   | Question   | Yes | No | NA | Comments |
|---|--|-----|----|----|----------|
|   | <b>Fraud, Waste &amp; Abuse</b>  |     |    |    |          |
| 1 | Are controls in place to identify improper reporting of receivables (cash) to conceal misappropriation of receivable payments?                                   |     |    |    |          |
| 2 | Are controls in place to identify unauthorized P-card transactions, fictitious vendors, and inflated invoices from vendors?                                      |     |    |    |          |
| 3 | Are controls in place to identify unauthorized payroll adjustments?  |     |    |    |          |
| 4 | Does management conduct regular capital asset inventory reviews to account for all departmental assets and identify potential theft by employees?                |     |    |    |          |
| 5 | Does management periodically review work flow processes to identify transactions and positions that have a high risk of being subject to fraud?                  |     |    |    |          |
| 6 | Has management established appropriate segregation of duties, proper review and approval levels of authority, and proactive fraud review procedures?             |     |    |    |          |
| 7 | Has the agency developed and documented a related party transactions policy and approval process?  |     |    |    |          |
| 8 | Are potential conflicts of interest for related party transactions disclosed on a periodic basis and applicable information made available to procurement staff? |     |    |    |          |
| 9 | Does the agency conduct periodic reviews to evaluate whether the current controls are effective to ensure fraud risk is addressed?                               |     |    |    |          |

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|----|--|------------|-----------|-----------|-----------------|
| 10 | Has the agency published a method for public and employee reporting of suspected fraud, waste and abuse?                   |            |           |           |                 |
| 11 | Does the agency have procedures for investigating suspected instances of fraud, waste, and abuse?                          |            |           |           |                 |
| 12 | Does senior management ensure that the necessary follow-up actions are taken in response to reported control deficiencies? |            |           |           |                 |
| 13 | Are current audit and compliance reporting procedures timely and effective?  |            |           |           |                 |