



**ADDING VALUE  
THROUGH THE PLUS  
FACTOR**



# Fraud Newsletter

**A<sup>2</sup>+B**®

**A<sup>2</sup>+B LLP**

**FRAUD  
PREVENTION &  
INVESTIGATION**

## Time to check your internal controls?

The majority of those who commit corporate fraud, financial misconduct or offences of corruption and bribery have not set out to do so from the beginning. They have done so because THEY CAN and because of a lack of adequate and effective controls, policies and procedures.

The following questions and your answers will identify whether your business needs an Internal Controls Review :

- Do you have an effective Fraud Policy in place?
- Have you conducted a Fraud Risk Assessment?
- Could there be weaknesses in your controls and procedures which leave your business open to fraud and financial misconduct?
- Are your staff, Management in particular, aware of weaknesses in your controls and procedures?
- Do you carry out full vetting procedures on your staff?
- Do you really know what the Bribery Act 2010 means for your organisation?
- Do you provide an independent Whistleblowing service for your staff?

If you answered any of these questions with a “no” or a “don’t know” response, your organisation could be open to the risks of fraud and financial misconduct.

Using in-house experience and knowledge acquired over many years in a number of specialised areas, including Internal Control Reviews and Fraud Prevention, we can assist your organisation with the prevention and detection of fraud and financial misconduct through the implementation of appropriate controls, policies and procedures.

We review the current controls in place and evaluate their effectiveness. We can then provide suggestions for improvements and assistance with the implementation of better practices.

Where no adequate controls, policies or procedures exist we can construct and implement new, appropriate and effective practices, which will assist in the prevention and detection of fraud and financial misconduct.

FRAUD  
PREVENTION

FRAUD  
INVESTIGATION

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