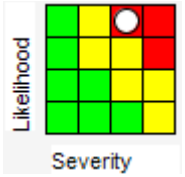
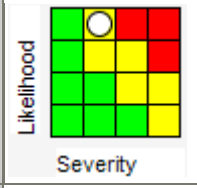
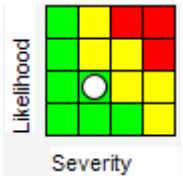
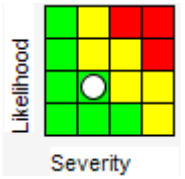
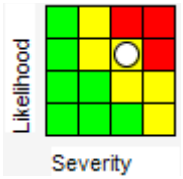
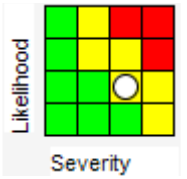
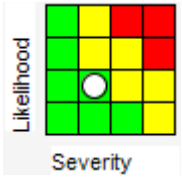
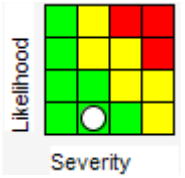
Fraud risks

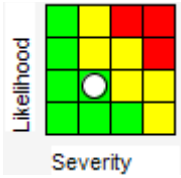
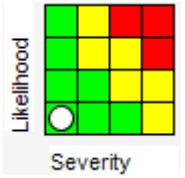
Generated on: 22 May 2013

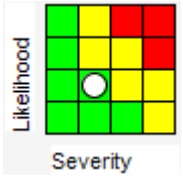
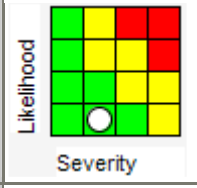
Risk Code	RR RDIAFC001	**Risk Title**	Benefits fraud - claimant	**Current Risk Status**	
Description of Risk	Claimant fraudulently claims benefits			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	trained staff media coverage - forms, TV radio data matching internal audit documentary evidence		**Current Risk Score**	8
Gross Severity	3			**Current Severity**	2
Gross Likelihood	4			**Current Likelihood**	4
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

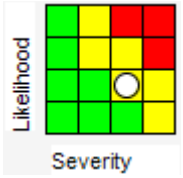
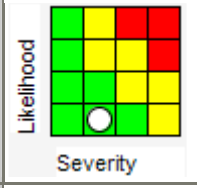
Risk Code	RR RDIAFC002	**Risk Title**	Benefits fraud - third party eg landlord	**Current Risk Status**	
Description of Risk	fraudulent claim by third party			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	4	trained staff media coverage - forms, TV radio Data matching Internal Audit Supervisory checks Documentary evidence		**Current Risk Score**	4
Gross Severity	2			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

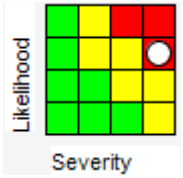
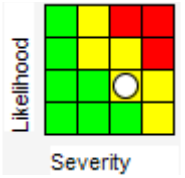
Risk Code	RR RDIAFC003	**Risk Title**	Benefits fraud - internal	**Current Risk Status**	
Description of Risk	Fraudulent claim by member of staff			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	recruitment checks data matching supervisory checks system controls audit trails internal audit		**Current Risk Score**	6
Gross Severity	3			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

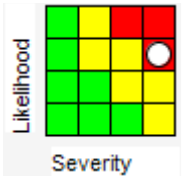
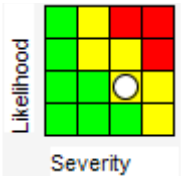
Risk Code	RR RDIAFC004	**Risk Title**	Cash theft	**Current Risk Status**	
Description of Risk	theft of takings disguised by manipulation of accounts			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	4	reconciliations supervisory checks policies and procedures financial regulations and guidance segregation of duties budgetary controls internal audit confidential reporting policy fraud & corruption strategy		**Current Risk Score**	2
Gross Severity	2			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

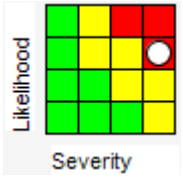
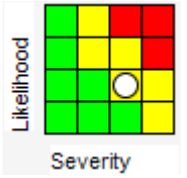
Risk Code	RR RDIAFC005	**Risk Title**	Cash theft	**Current Risk Status**	
Description of Risk	theft of cash without disguise			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	4	reconciliations supervisory checks policies and procedures financial regulations segregation of duties budgetary controls internal audit confidential reporting policy fraud & corruption strategy physical controls		**Current Risk Score**	1
Gross Severity	2			**Current Severity**	1
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

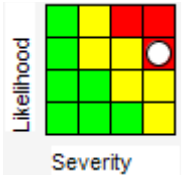
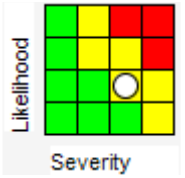
Risk Code	RR RDIAFC006	**Risk Title**	Credit Income	**Current Risk Status**	
Description of Risk	suppression of any notification of debt to be raised improper write-off failing to institute recovery proceedings switching/transferring arrears or manipulation of credit balances			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	4	reconciliations budgetary controls internal audit write off policy authorisation levels audit trail debt recovery procedures supervisory controls review of credit balances and suspense items		**Current Risk Score**	2
Gross Severity	2			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

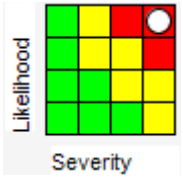
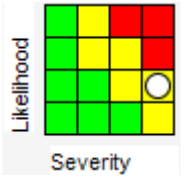
Risk Code	RR RDIAFC007	**Risk Title**	Creditor payments	**Current Risk Status**	
Description of Risk	invoicing for goods/services not supplied/false invoices supplying inferior goods/services to those invoiced			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	authorisation procedures reconciliations audit trail segregation of duties financial guidance inventories		**Current Risk Score**	2
Gross Severity	3			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

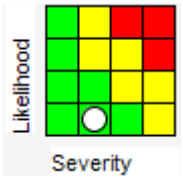
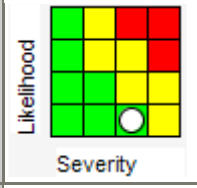
Risk Code	RR RDIAFC008	**Risk Title**	Treasury management	**Current Risk Status**	
Description of Risk	falsifying records to gain access to loan or investment monies			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	management controls segregation of duties internal audit authorised signatories budgetary controls preferred/approved borrowers audit trail documented procedures		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

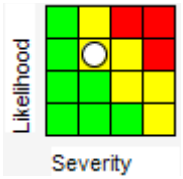
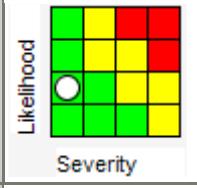
Risk Code	RR RDIAFC009	**Risk Title**	Contracts/procurement	**Current Risk Status**	
Description of Risk	improper award of contracts			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	financial regulations standing orders procurement specialist OJEU regulations authorised signatories management controls segregation of duties tendering system		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

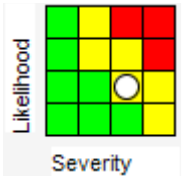
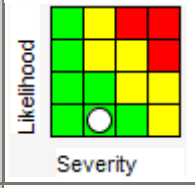
Risk Code	RR RDIAFC010	**Risk Title**	Contracts/procurement	**Current Risk Status**	
Description of Risk	contract not delivered properly contractor overpaid			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	contract conditions contract monitoring legal advice internal audit		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

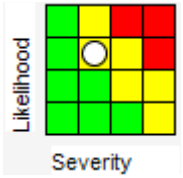
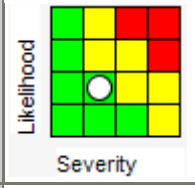
Risk Code	RR RDIAFC011	**Risk Title**	Contracts/procurement	**Current Risk Status**	
Description of Risk	collusion with contractors and/or acceptance of bribes			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	authorised signatories management controls segregation of duties register of interests confidential reporting policy gifts and hospitality policy		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

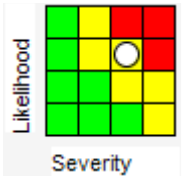
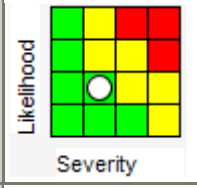
Risk Code	RR RDIAFC012	**Risk Title**	Contracts/procurements	**Current Risk Status**	
Description of Risk	collusion by tenderers			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	16	benchmarking tendering procedures		**Current Risk Score**	8
Gross Severity	4			**Current Severity**	4
Gross Likelihood	4			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

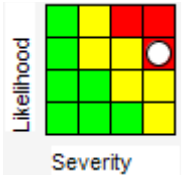
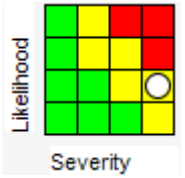
Risk Code	RR RDIAFC013	**Risk Title**	Payroll	**Current Risk Status**	
Description of Risk	payment to non existent employees			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	2	management checks establishment list budget monitoring segregation f duties data matching authorisation process		**Current Risk Score**	3
Gross Severity	2			**Current Severity**	3
Gross Likelihood	1			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

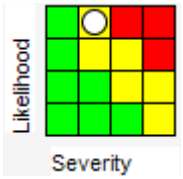
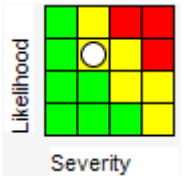
Risk Code	RR RDIAFC014	**Risk Title**	Payroll	**Current Risk Status**	
Description of Risk	over claiming hours worked			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	management checks budget monitoring authorisation process time records		**Current Risk Score**	2
Gross Severity	2			**Current Severity**	1
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

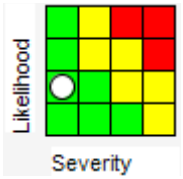
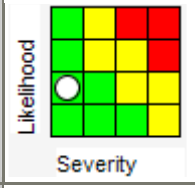
Risk Code	RR RDIAFC015	**Risk Title**	Payroll	**Current Risk Status**	
Description of Risk	manipulation of standing data			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	system access controls system administrator segregation of duties management controls internal audit		**Current Risk Score**	2
Gross Severity	3			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

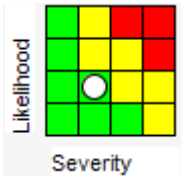
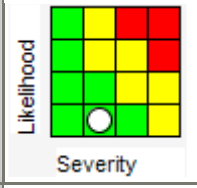
Risk Code	RR RDIAFC016	**Risk Title**	Assets	**Current Risk Status**	
Description of Risk	Theft of current assets			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	stock checks restricted access segregation of duties inventories		**Current Risk Score**	4
Gross Severity	2			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

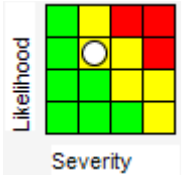
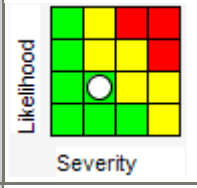
Risk Code	RR RDIAFC017	**Risk Title**	Assets	**Current Risk Status**	
Description of Risk	Theft of fixed assets			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	restricted access asset tagging inventories staff awareness		**Current Risk Score**	4
Gross Severity	3			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

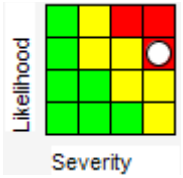
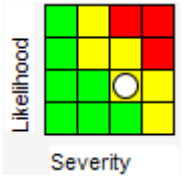
Risk Code	RR RDIAFC018	**Risk Title**	Assets	**Current Risk Status**	
Description of Risk	Theft of Council information/intellectual property			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	encryption staff awareness passwords access controls restricted access to building security policy ISO27001		**Current Risk Score**	8
Gross Severity	4			**Current Severity**	4
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

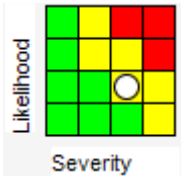
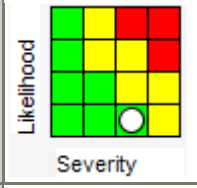
Risk Code	RR RDIAFC019	**Risk Title**	Assets	**Current Risk Status**	
Description of Risk	Inappropriate use fo Council assets for private use			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	8	register of interests financial guidance management controls induction process security policy user reports eg internet, telephone		**Current Risk Score**	6
Gross Severity	2			**Current Severity**	2
Gross Likelihood	4			**Current Likelihood**	3
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

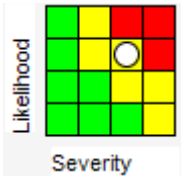
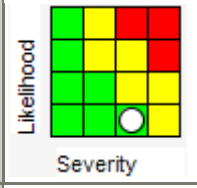
Risk Code	RR RDIAFC020	**Risk Title**	Petty cash/imprest accounts	**Current Risk Status**	
Description of Risk	Theft of takings disguised by manipulation of accounts			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	2	segregation of duties management checks reconciliations authorised signatories imprest values kept to a minimum annual certificate		**Current Risk Score**	2
Gross Severity	1			**Current Severity**	1
Gross Likelihood	2			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

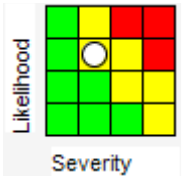
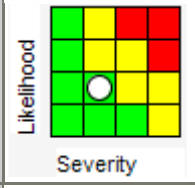
Risk Code	RR RDIAFC021	**Risk Title**	Sheltered schemes	**Current Risk Status**	
Description of Risk	Theft of customer monies			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	4	segregation of duties reconciliations restricted access CRB checks		**Current Risk Score**	2
Gross Severity	2			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

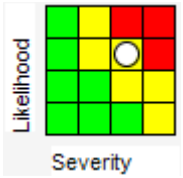
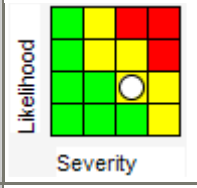
Risk Code	RR RDIAFC022	**Risk Title**	Expenses claims	**Current Risk Status**	
Description of Risk	claiming expenses for journeys not undertaken claiming for more miles than actually travelled			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	management checks authorisation procedures internal audit		**Current Risk Score**	4
Gross Severity	2			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

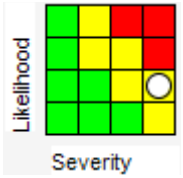
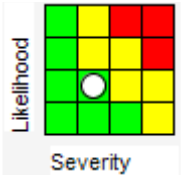
Risk Code	RR RDIAFC023	**Risk Title**	Corruption	**Current Risk Status**	
Description of Risk	Contracts - tendering, awarding and payment			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	management checks register of interests constitution procurement unit legislation tendering system standing orders/financial regulations		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

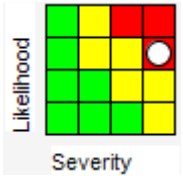
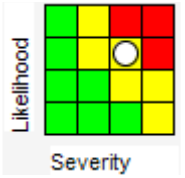
Risk Code	RR RDIAFC024	**Risk Title**	Corruption	**Current Risk Status**	
Description of Risk	disposal of assets - land and property			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	constitution asset management plan asset disposal policy asset register segregation of duties		**Current Risk Score**	3
Gross Severity	3			**Current Severity**	3
Gross Likelihood	2			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

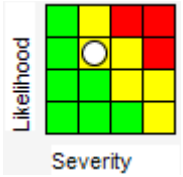
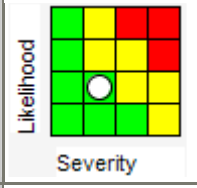
Risk Code	RR RDIAFC025	**Risk Title**	Corruption	**Current Risk Status**	
Description of Risk	Award of planning consents and licences			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	planning approval process segregation of duties delegated powers constitution legislation		**Current Risk Score**	3
Gross Severity	3			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	1
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

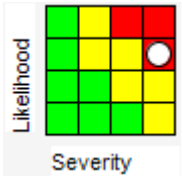
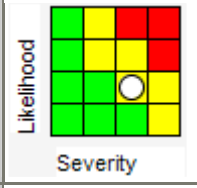
Risk Code	RR RDIAFC026	**Risk Title**	Corruption	**Current Risk Status**	
Description of Risk	Acceptance of gifts, hospitality, secondary employment			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	gifts and hospitality policy gifts and hospitality register NFI constitution contract of employment		**Current Risk Score**	4
Gross Severity	2			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

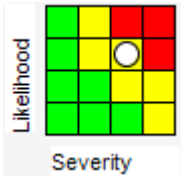
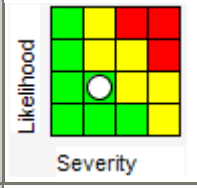
Risk Code	RR RDIAFC027	**Risk Title**	Car parking	**Current Risk Status**	
Description of Risk	theft of takings disguised by manipulation of accounts theft of taking without disguise recycling of tickets			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	budget monitoring audit trail reconciliations		**Current Risk Score**	6
Gross Severity	3			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC028	**Risk Title**	Money laundering	**Current Risk Status**	
Description of Risk	Using the council to hide improper transactions			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	8	raised awareness money laundering policy training of officers upper limit for cash transactions		**Current Risk Score**	4
Gross Severity	4			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

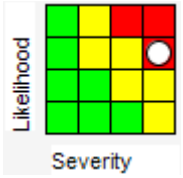
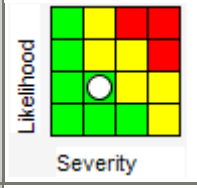
Risk Code	RR RDIAFC029	**Risk Title**	ICT fraud & abuse	**Current Risk Status**	
Description of Risk	Improper use of council ICT equipment			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	internet use policy surf control access controls management reports on internet usage software audit facility ISO27001 standard		**Current Risk Score**	9
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	3
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

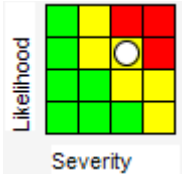
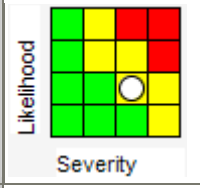
Risk Code	RR RDIAFC030	**Risk Title**	Employee - general	**Current Risk Status**	
Description of Risk	Abuse of flexi system falsification of car loans			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	flexible working policy management checks time recording systems flexi records car inspection reports independent valuations		**Current Risk Score**	4
Gross Severity	2			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

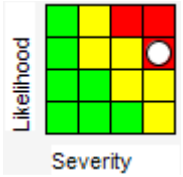
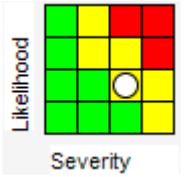
Risk Code	RR RDIAFC031	**Risk Title**	Payment of grants to the public	**Current Risk Status**	
Description of Risk	claiming for properties which are not owned claimants understating income over claiming the value of the work done			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	grant criteria grant assessments land registry checks quotes for work segregation of duties inspections management checks		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

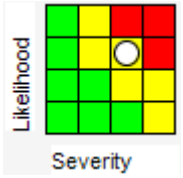
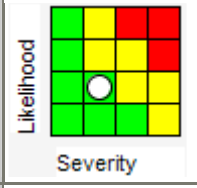
Risk Code	RR RDIAFC032	**Risk Title**	Insurance claims	**Current Risk Status**	
Description of Risk	Claiming for non existent injuries Claiming at another establishment for the same injury overclaiming			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	Insurance brokers claim forms NFI		**Current Risk Score**	4
Gross Severity	3			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

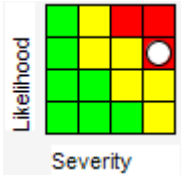
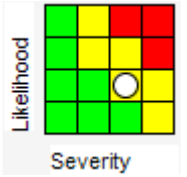
Page 188

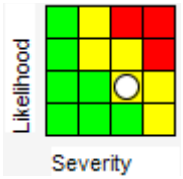
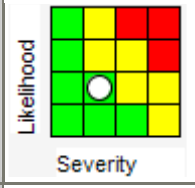
Risk Code	RR RDIAFC033	**Risk Title**	Loans & Investments	**Current Risk Status**	
Description of Risk	Misappropriation of funds Fraudulent payment or investment of funds			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	Written procedures segregation of duties authorisation process counterparty listing reconciliations treasury management policy treasury management strategy access controls internal audit		**Current Risk Score**	4
Gross Severity	4			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

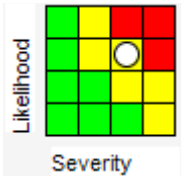
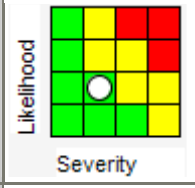
Risk Code	RR RDIAFC034	**Risk Title**	Council Tax & NNDR	**Current Risk Status**	
Description of Risk	Fictitious refunds duplicate bank accounts intercepting income suppressing arrears exemptions/discounts awarded incorrectly exemptions/discounts claimed fraudulently 3rd party collections stolen/misappropriated			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	separation of duties management/supervisory checks access controls authorisation processes reconciliations review of suppressed recovery action interrogation reports void inspections discount/exemption reviews NFI		**Current Risk Score**	6
Gross Severity	3			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

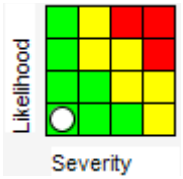
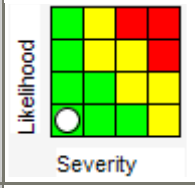
Risk Code	RR RDIAFC035	**Risk Title**	Regeneration development corruption	**Current Risk Status**	
Description of Risk	Developer awarded contracts for financial incentive Inducements for the granting of planning consents Contract granted to developer at a reduced price in exchange for cash payments to officers and members Backhanders to reduce restraints on developer			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	Business cases project teams declaration interests Officers present minutes of meetings		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

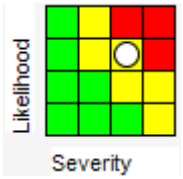
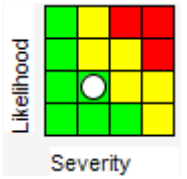
Risk Code	RR RDIAFC036	**Risk Title**	Housing allocations	**Current Risk Status**	
Description of Risk	Housing allocated for financial reward fraudulent allocation of property			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	separation of duties housing register management checks declaration of interests		**Current Risk Score**	4
Gross Severity	3			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC037	**Risk Title**	Elections	**Current Risk Status**	
Description of Risk	Fraudulent voting Fraudulent acts by canvassers			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	12	supervisory roles at counts postal votes counts supervised access controls ballot box controls ballot paper account insurance pre employment checks supervisory checks		**Current Risk Score**	6
Gross Severity	4			**Current Severity**	3
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	20-Feb-2013
Risk Notes					

Risk Code	RR RDIAFC038	**Risk Title**	financial statements	**Current Risk Status**	
Description of Risk	the financial statements may be materially mis-stated due to fraud			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	6	Internal Audit financial guidance segregation of duties		**Current Risk Score**	4
Gross Severity	3			**Current Severity**	2
Gross Likelihood	2			**Current Likelihood**	2
Gross Risk Review Date	18-Jun-2010			**Last Risk Review Date**	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC039	**Risk Title**	Creditor payments	**Current Risk Status**	
Description of Risk	Fraudulent requests for creditor payments to be paid to different bank accounts			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	Rigorous process to check authenticity of changes to creditor details		**Current Risk Score**	4
Gross Severity	3			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date	30-Nov-2011			**Last Risk Review Date**	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC040	**Risk Title**	External funding	**Current Risk Status**	
Description of Risk	Fraudulently using external funding			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	1	Budget monitoring Management checks Financial regulations Independent verification Internal Audit		**Current Risk Score**	1
Gross Severity	1			**Current Severity**	1
Gross Likelihood	1			**Current Likelihood**	1
Gross Risk Review Date	12-Nov-2012			**Last Risk Review Date**	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC041	**Risk Title**	New starter	**Current Risk Status**	
Description of Risk	Fraudulent job application			**Assigned To**	
Gross Risk Matrix		**Risk Treatment Measures Implemented**		**Current Risk Matrix**	
Gross Risk Score	9	Evidence obtained of qualifications References taken up from past employers Recruitment Policy and process Identity checks completed		**Current Risk Score**	4
Gross Severity	3			**Current Severity**	2
Gross Likelihood	3			**Current Likelihood**	2
Gross Risk Review Date				**Last Risk Review Date**	22-May-2013
Risk Notes					

Page 198