## Appendix 2

## **Fraud risks**

Generated on: 22 May 2013



Risk Code	RR RDIAFC001	Risk Title	Benefits fraud - claimant	Current Risk Status	
Description of Risk	Claimant fraudulently clain	ns benefits		Assigned To	
Gross Risk Matrix	Pooding	isk Treatment Measures Implemented		Current Risk Matrix	Pooluling
ross Risk Score	12	trained staff		Current Risk Score	8
Pross Severity	3	media coverage - forms, TV	radio	<b>Current Severity</b>	2
<u>Gr</u> oss Likelihood	4	data matching		Current Likelihood	4
Gross Risk Review Date		documentary evidence	ternal audit ocumentary evidence		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 i	party		Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measures	sk Treatment Measures Implemented		Pooling
Gross Risk Score	4	trained staff		<b>Current Risk Score</b>	4
Gross Severity	2	media coverage - forms, TV	<sup>7</sup> radio	<b>Current Severity</b>	2
Gross Likelihood	2	Data matching Internal Audit		<b>Current Likelihood</b>	2
Gross Risk Review Date		Supervisory checks Documentary evidence		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC003	Risk Title	Benefits fraud - internal	Current Risk Status	
Description of Risk	Fraudulent claim by memb	per of staff		Assigned To	
Gross Risk Matrix	Severity	tisk Treatment Measures Implemented		Current Risk Matrix	Severity
Gross Risk Score	9	recruitment checks		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	3	data matching		<b>Current Severity</b>	3
Gross Likelihood	3	supervisory checks system controls		Current Likelihood	2
Gross Risk Review Date		audit trails internal audit	udit trails		22-May-2013
Risk Notes					

Risk Code	RR RDIAFC004	Risk Title	Cash theft	<b>Current Risk Status</b>	<b>O</b>
Description of Risk	theft of takings disguised	by manipulation of accounts		Assigned To	
Gross Risk Matrix	Pood I Severity			Current Risk Matrix	Pooding
Gross Risk Score	4	reconciliations		<b>Current Risk Score</b>	2
Gross Severity	2	supervisory checks policies and procedures		<b>Current Severity</b>	2
Gross Likelihood	2	financial regulations and gu	idance	Current Likelihood	1
<del>ସ</del> ୍ୱୋoss Risk Review Mate ଠ		segregation of duties budgetary controls		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC005	Risk Title	Cash theft	Current Risk Status	<b>②</b>
Description of Risk	theft of cash without di	sguise	•	Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measure	Risk Treatment Measures Implemented C		Pooling
Gross Risk Score	4	reconciliations		Current Risk Score	1
<b>Gross Severity</b>	2	supervisory checks policies and procedures		<b>Current Severity</b>	1
Gross Likelihood	2	financial regulations		Current Likelihood	1
Gross Risk Review Date ປ		segregation of duties budgetary controls internal audit confidential reporting policy fraud & corruption strategy physical controls		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC006	Risk Title	Credit Income	Current Risk Status	<b>②</b>
Description of Risk	suppression of any notifical improper write-off failing to institute recover switching/transferring arro		Assigned To		
Gross Risk Matrix	Likelihood	tisk Treatment Measures Implemented		Current Risk Matrix	Pooding
Gross Risk Score	4	reconciliations		Current Risk Score	2
<b>Gross Severity</b>	2	budgetary controls internal audit		<b>Current Severity</b>	2
<b>प्र</b> oss Likelihood	2	write off policy		Current Likelihood	1
വ (O (O) (O) Toss Risk Review Date (O)		authorisation levels audit trail debt recovery procedures supervisory controls review of credit balances ar	nd suspense items	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/service supplying inferior goods/se	es not supplied/false invoices ervices to those invoiced		Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measures	Risk Treatment Measures Implemented		Poorling
<b>Gross Risk Score</b>	6	authorisation procedures		Current Risk Score	2
<b>Gross Severity</b>	3	reconciliations		<b>Current Severity</b>	2
Gross Likelihood	2	audit trail segregation of duties		Current Likelihood	1
Gross Risk Review Date		financial guidance inventories		Last Risk Review Date	22-May-2013
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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	Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		Poorling
Gross Risk Score	12	management controls		<b>Current Risk Score</b>	6
Gross Severity	4	segregation of duties internal audit		<b>Current Severity</b>	3
Gross Likelihood	3	authorised signatories		Current Likelihood	2
Gross Risk Review			oudgetary controls preferred/approved borrowers audit trail		22-May-2013
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Risk Code	RR RDIAFC009	Risk Title	Contracts/procurement	Current Risk Status	
Description of Risk	improper award of contra	acts	-	Assigned To	
Gross Risk Matrix	Feelihood	Risk Treatment Measure	Risk Treatment Measures Implemented (		Severity
Gross Risk Score	12	financial regulations		Current Risk Score	6
Gross Severity	4	standing orders procurement specialist		<b>Current Severity</b>	3
Gross Likelihood	3	OJEU regulations		Current Likelihood	2
Gross Risk Review Date		authorised signatories management controls segregation of duties tendering system		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC010	Risk Title	Contracts/procurement	Current Risk Status	
Description of Risk	contract not delivered pro	perly	•	Assigned To	
Gross Risk Matrix	Cikelihood	Risk Treatment Measure	sk Treatment Measures Implemented		Pooling
Gross Risk Score	12			<b>Current Risk Score</b>	6
Gross Severity	4	contract conditions		<b>Current Severity</b>	3
Gross Likelihood	3	contract monitoring legal advice		<b>Current Likelihood</b>	2
Gross Risk Review Date		internal audit		Last Risk Review Date	22-May-2013
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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	Severity	tisk Treatment Measures Implemented (		Current Risk Matrix	Poolulinoo
Gross Risk Score	12	authorised signatories		Current Risk Score	6
<b>Gross Severity</b>	4	management controls segregation of duties		<b>Current Severity</b>	3
Gross Likelihood	3	register of interests		<b>Current Likelihood</b>	2
Gross Risk Review Date		confidential reporting policy gifts and hospitality policy	onfidential reporting policy		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	Severity	Risk Treatment Measures	sk Treatment Measures Implemented		Severity
Gross Risk Score	16			Current Risk Score	8
Gross Severity	4	h an ah manulsin a		<b>Current Severity</b>	4
Gross Likelihood	4	benchmarking tendering procedures		Current Likelihood	2
Gross Risk Review Date				Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC013	Risk Title	Payroll	Current Risk Status	<b>Ø</b>
Description of Risk	payment to non existent e	mployees		Assigned To	
Gross Risk Matrix	Poorling	tisk Treatment Measures Implemented		Current Risk Matrix	Severity
Gross Risk Score	2	management checks		<b>Current Risk Score</b>	3
<b>Gross Severity</b>	2	establishment list		<b>Current Severity</b>	3
Gross Likelihood	1	budget monitoring segregation f duties		Current Likelihood	1
Gross Risk Review Date		ata matching		Last Risk Review Date	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC014	Risk Title	Payroll	Current Risk Status	<b>O</b>
Description of Risk	over claiming hours worke	ed		Assigned To	
Gross Risk Matrix	Pooling	Risk Treatment Measure	sk Treatment Measures Implemented		Pooding
Gross Risk Score	6			<b>Current Risk Score</b>	2
Gross Severity	2	management checks		<b>Current Severity</b>	1
Gross Likelihood	3	budget monitoring authorisation process		<b>Current Likelihood</b>	2
Gross Risk Review		time records			22-May-2013
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Risk Code	RR RDIAFC015	Risk Title	Payroll	Current Risk Status	<b>S</b>
Description of Risk	manipulation of standing of	lata		Assigned To	
Gross Risk Matrix	Cikelihood	tisk Treatment Measures Implemented		Current Risk Matrix	Pood Figure 1
Gross Risk Score	6	system assess controls		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	3	system access controls system administrator		<b>Current Severity</b>	2
Gross Likelihood	2	segregation of duties		Current Likelihood	1
Gross Risk Review Date		nanagement controls nternal audit		Last Risk Review Date	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC016	Risk Title	Assets	Current Risk Status	<b>O</b>
Description of Risk	Theft of current assets			Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measure	isk Treatment Measures Implemented		Severity
Gross Risk Score	6			<b>Current Risk Score</b>	4
Gross Severity	2	stock checks		<b>Current Severity</b>	2
Gross Likelihood	3	restricted access segregation of duties		<b>Current Likelihood</b>	2
Gross Risk Review Date		inventories			22-May-2013
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Risk Code	RR RDIAFC017	Risk Title	Assets	Current Risk Status	<b>Ø</b>
Description of Risk	Theft of fixed assets			Assigned To	
Gross Risk Matrix	Poorling	Risk Treatment Measures Implemented		Current Risk Matrix	Pooling
Gross Risk Score	9			<b>Current Risk Score</b>	4
<b>Gross Severity</b>	3	restricted access		<b>Current Severity</b>	2
Gross Likelihood	3	asset tagging inventories		Current Likelihood	2
Gross Risk Review Date		staff awareness		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 informat	ion/intellectual property	-	Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measure	tisk Treatment Measures Implemented C		Poorling
Gross Risk Score	12	encryption		Current Risk Score	8
Gross Severity	4	staff awareness passwords		<b>Current Severity</b>	4
Gross Likelihood	3	access controls		Current Likelihood	2
Gross Risk Review <del>Do</del> te		restricted access to building security policy ISO27001	restricted access to building security policy		22-May-2013
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Risk Code	RR RDIAFC019	Risk Title	Assets	Current Risk Status	
Description of Risk	Inappropriate use fo Coun	cil assets for private use		Assigned To	
Gross Risk Matrix	C Likelihood	tisk Treatment Measures Implemented		Current Risk Matrix	Pool
Gross Risk Score	8	register of interests		Current Risk Score	6
<b>Gross Severity</b>	2	financial guidance management controls		<b>Current Severity</b>	2
Gross Likelihood	4	induction process		Current Likelihood	3
Gross Risk Review Date		ecurity policy		Last Risk Review Date	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC020	Risk Title	Petty cash/imprest accounts	<b>Current Risk Status</b>	<b>O</b>
Description of Risk	Theft of takings disguised	by manipulation of accounts		Assigned To	
Gross Risk Matrix	C Likelihood	tisk Treatment Measures Implemented		Current Risk Matrix	Pooding
Gross Risk Score	2	segregation of duties		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	1	management checks reconciliations		<b>Current Severity</b>	1
Gross Likelihood	2	authorised signatories		Current Likelihood	2
Gross Risk Review		mprest values kept to a minimum		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC021	Risk Title	Sheltered schemes	Current Risk Status	<b>②</b>
Description of Risk	Theft of customer monies	•		Assigned To	
Gross Risk Matrix	Poorling	Risk Treatment Measures Implemented		Current Risk Matrix	Pool Figure 1
Gross Risk Score	4			Current Risk Score	2
<b>Gross Severity</b>	2	segregation of duties		<b>Current Severity</b>	2
Gross Likelihood	2	reconciliations restricted access		<b>Current Likelihood</b>	1
Gross Risk Review Date		CRB checks		Last Risk Review Date	22-May-2013
Risk Notes					

Risk Code	RR RDIAFC022	Risk Title	Expenses claims	Current Risk Status	<b>②</b>
Description of Risk	claiming expenses for jou claiming for more miles t			Assigned To	
Gross Risk Matrix	Pood Severity	Risk Treatment Measu	sk Treatment Measures Implemented		Severity
Gross Risk Score	6			<b>Current Risk Score</b>	4
<b>Gross Severity</b>	2	management checks		<b>Current Severity</b>	2
Gross Likelihood	3	authorisation procedures		<b>Current Likelihood</b>	2
Gross Risk Review Rate		nternal audit		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC023	Risk Title	Corruption	Current Risk Status	
Description of Risk	Contracts - tendering, awa	ording and payment		Assigned To	
Gross Risk Matrix	Severity	isk Treatment Measures Implemented		Current Risk Matrix	Severity
Gross Risk Score	12	management checks		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	4	register of interests constitution		<b>Current Severity</b>	3
Gross Likelihood	3	procurement unit		Current Likelihood	2
Gross Risk Review Date		legislation tendering system standing orders/financial re			22-May-2013
Risk Notes					

Risk Code	RR RDIAFC024	Risk Title	Corruption	<b>Current Risk Status</b>	<b>Ø</b>
Description of Risk	disposal of assets - land a	nd property		Assigned To	
Gross Risk Matrix	Likelihood	isk Treatment Measures Implemented		Current Risk Matrix	Doodling Severity
Gross Risk Score	6	- constitution		<b>Current Risk Score</b>	3
<b>Gross Severity</b>	3	asset management plan		<b>Current Severity</b>	3
Gross Likelihood	2	asset disposal policy		Current Likelihood	1
Gross Risk Review		asset register segregation of duties		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC025	Risk Title	Corruption	Current Risk Status	<b>Ø</b>
Description of Risk	Award of planning consent	s and licences	•	Assigned To	
Gross Risk Matrix	Pooling	Risk Treatment Measures	ck Treatment Measures Implemented		Pooluling
<b>Gross Risk Score</b>	9	nlanning approval process		Current Risk Score	3
<b>Gross Severity</b>	3	planning approval process segregation of duties		<b>Current Severity</b>	3
Gross Likelihood	3	delegated powers	gated powers titution		1
Gross Risk Review Date		legislation			22-May-2013
Risk Notes					

Risk Code	RR RDIAFC026	Risk Title	Corruption	Current Risk Status	<b>O</b>
Description of Risk	Acceptance of gifts, hospit	tality, secondary employment	t	Assigned To	
Gross Risk Matrix	Pooling	Risk Treatment Measures	s Implemented	Current Risk Matrix	Severity
Gross Risk Score	6	aifte and begaitality policy		<b>Current Risk Score</b>	4
Gross Severity	2	gifts and hospitality policy gifts and hospitality register	r	<b>Current Severity</b>	2
Gross Likelihood	3	NFI		Current Likelihood	2
Gross Risk Review Date		contract of employment	stitution tract of employment		22-May-2013
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Risk Code	RR RDIAFC027	Risk Title	Car parking	<b>Current Risk Status</b>	
Description of Risk	theft of takings disguis theft of taking without recycling of tickets	sed by manipulation of accounts disguise	5	Assigned To	
Gross Risk Matrix	pooling. Severity	Risk Treatment Measure	es Implemented	Current Risk Matrix	Doodling
Gross Risk Score	9			Current Risk Score	6
Gross Severity	3	budget monitoring		<b>Current Severity</b>	3
Gross Likelihood	3	audit trail		Current Likelihood	2
Gross Risk Review Date		reconciliations		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC028	Risk Title	Money laundering	Current Risk Status	<b>O</b>
Description of Risk	Using the council to hide i	mproper transactions		Assigned To	
Gross Risk Matrix	Poodilipood	Risk Treatment Measure	s Implemented	Current Risk Matrix	Severity
Gross Risk Score	8			<b>Current Risk Score</b>	4
Gross Severity	4	raised awareness		<b>Current Severity</b>	2
Gross Likelihood	2	money laundering policy training of officers		<b>Current Likelihood</b>	2
Gross Risk Review Date		upper limit for cash transac	oper limit for cash transactions		22-May-2013
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Risk Code	RR RDIAFC029	Risk Title	ICT fraud & abuse	Current Risk Status	_
Description of Risk	Improper use of council IC	T equipment		Assigned To	
Gross Risk Matrix	Pooding	Risk Treatment Measures	k Treatment Measures Implemented C		Pooding
Gross Risk Score	12	internet use policy		<b>Current Risk Score</b>	9
<b>Gross Severity</b>	4	surf control		<b>Current Severity</b>	3
Gross Likelihood	3	access controls management reports on into	ernet usage	<b>Current Likelihood</b>	3
Gross Risk Review Date		software audit facility ISO27001 standard	ftware audit facility		22-May-2013
Risk Notes					

Risk Code	RR RDIAFC030	Risk Title	Employee - general	Current Risk Status	<b>②</b>
Description of Risk	Abuse of flexi system falsification of car loans		•	Assigned To	
Gross Risk Matrix	Cikelihood	Risk Treatment Measure	isk Treatment Measures Implemented		Pooling
Gross Risk Score	6	flexible working policy		Current Risk Score	4
Gross Severity	2	management checks		<b>Current Severity</b>	2
Gross Likelihood	3	time recording systems flexi records		<b>Current Likelihood</b>	2
Gross Risk Review Cate		car inspection reports independent valuations		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC031	Risk Title	Payment of grants to the public	<b>Current Risk Status</b>	
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	Doo Lie lin oo l	Risk Treatment Measu	sk Treatment Measures Implemented		pooling O Severity
Gross Risk Score	12	grant criteria		Current Risk Score	6
Gross Severity	4	grant assessments land registry checks		<b>Current Severity</b>	3
Gross Likelihood	3	quotes for work		Current Likelihood	2
Gross Risk Review <del>Da</del> te		segregation of duties inspections management checks		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC032	Risk Title	Insurance claims	Current Risk Status	<b>②</b>
Description of Risk	Claiming for non existent Claiming at another estab overclaiming	injuries olishment for the same injury			
Gross Risk Matrix	Doodlin Severity	Risk Treatment Measure	sk Treatment Measures Implemented		Severity
Gross Risk Score	9			Current Risk Score	4
Gross Severity	3	Insurance brokers		<b>Current Severity</b>	2
Gross Likelihood	3	claim forms		<b>Current Likelihood</b>	2
Gross Risk Review Late		NFI	FI		22-May-2013
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Risk Code	RR RDIAFC033	Risk Title	Loans & Investments	Current Risk Status	
Description of Risk	Misappropriation of fund Fraudulent payment or in			Assigned To	
Gross Risk Matrix	Poo Likelihood	Risk Treatment Measures	Risk Treatment Measures Implemented		Poorling
Gross Risk Score	12	Written procedures		Current Risk Score	4
Gross Severity	4	segregation of duties authorisation process		<b>Current Severity</b>	2
Gross Likelihood	3	counterparty listing		Current Likelihood	2
Gross Risk Review <del>Pg</del> te ග		treasury management polic	econciliations reasury management policy reasury management strategy ccess controls		22-May-2013
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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 aw exemptions/discounts cla 3rd party collections stole	med fraudulently		Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Mea	sures Implemented	Current Risk Matrix	Severity
<b>দ্যে</b> oss Risk Score	9	separation of duties		<b>Current Risk Score</b>	6
Cross Severity	3	management/supervis access controls	ory checks	<b>Current Severity</b>	3
<b>C</b> ross Likelihood	3	authorisation processe	S	<b>Current Likelihood</b>	2
△ (O @oss Risk Review Date		reconciliations review of suppressed r interrogation reports void inspections discount/exemption re NFI	·	Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC035	Risk Title	Regeneration development corruption	Current Risk Status		
Description of Risk	Developer awarded contra Inducements for the grant Contract granted to develo Backhanders to reduce res	ing of planning consents oper at a reduced price in exc	f planning consents at a reduced price in exchange for cash payments to officers and members			
Gross Risk Matrix	Poodilipood	Risk Treatment Measures	k Treatment Measures Implemented		Severity	
Gross Risk Score	12	Pusiness space		Current Risk Score	6	
Gross Severity	4	Business cases project teams		<b>Current Severity</b>	3	
Gross Likelihood	3	declaration interests		Current Likelihood	2	
Gross Risk Review Date		minutes of meetings	icers present nutes of meetings		22-May-2013	
Risk Notes						

Risk Code	RR RDIAFC036	Risk Title	Housing allocations	Current Risk Status	<b>②</b>
Description of Risk	Housing allocated for final fraudulent allocation of pr			Assigned To	
Gross Risk Matrix	Pool O Severity	Risk Treatment Measures	sk Treatment Measures Implemented		Pooling
Gross Risk Score	9			Current Risk Score	4
Gross Severity	3	separation of duties		<b>Current Severity</b>	2
Gross Likelihood	3	housing register management checks		Current Likelihood	2
Gross Risk Review Cate		declaration of interests		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC037	Risk Title	Elections	<b>Current Risk Status</b>	
Description of Risk	Fraudulent voting Fraudulent acts by canv	/assers		Assigned To	
Gross Risk Matrix	Circlipood	Risk Treatment Measure	s Implemented	Current Risk Matrix	Pooling
Gross Risk Score	12	supervisory roles at counts		<b>Current Risk Score</b>	6
Gross Severity	4	postal votes counts supervi access controls	sed	<b>Current Severity</b>	3
Gross Likelihood	3	ballot box controls		<b>Current Likelihood</b>	2
Gross Risk Review Date		ballot paper account insurance pre employment checks supervisory checks		Last Risk Review Date	20-Feb-2013
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The financial statements may be materially mis-stated due to fraud  Risk Treatment Measures Implemented  Current Risk Matrix  Severity  Gross Risk Score 6  Gross Severity 3  Internal Audit financial guidance segregation of duties  Gross Risk Review 18-Jun-2010  Risk Treatment Measures Implemented  Current Risk Matrix  Current Risk Score 4  Current Severity 2  Current Likelihood 2  Last Risk Review Date 22-May-2013	Risk Code	RR RDIAFC038	Risk Title	financial statements	Current Risk Status	
Severity  Gross Risk Score 6  Gross Severity 3  Gross Likelihood 2  Gross Risk Review Date 18-Jun-2010  Severity Severity 2  Current Risk Score 4  Current Severity 2  Current Likelihood 2  Last Risk Review Date 22-May-2013	Description of Risk	the financial statements m	nay be materially mis-stated	due to fraud	Assigned To	
Gross Severity 3 Internal Audit financial guidance segregation of duties Current Likelihood 2 Current Likelihood 2 Last Risk Review Date 2-May-2013	Gross Risk Matrix		Risk Treatment Measures	s Implemented	Current Risk Matrix	
Gross Likelihood 2 financial guidance segregation of duties  18-Jun-2010  Current Likelihood 2  Last Risk Review Date 22-May-2013	Gross Risk Score	6			Current Risk Score	4
segregation of duties  18-Jun-2010  segregation of duties  Last Risk Review Date  22-May-2013	Gross Severity	3	Internal Audit		<b>Current Severity</b>	2
Gross Risk Review Date 18-Jun-2010 Last Risk Review Date 22-May-2013	Gross Likelihood	2			Current Likelihood	2
Risk Notes		18-Jun-2010	- segregation of duties		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC039	Risk Title	Creditor payments	Current Risk Status	<b>②</b>
Description of Risk	Fraudulent requests for cre	editor payments to be paid to	different bank accounts	Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Pooluling
Gross Risk Score	9			Current Risk Score	4
<b>Gross Severity</b>	3			<b>Current Severity</b>	2
Gross Likelihood	3	Rigorous process to check a	uthenticity of changes to creditor details	<b>Current Likelihood</b>	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 ex	ternal funding		Assigned To	
Gross Risk Matrix	Severity	Risk Treatment Measur	es Implemented	Current Risk Matrix	Severity
Gross Risk Score	1	Durdock was with size a		Current Risk Score	1
Gross Severity	1	Budget monitoring Management checks		<b>Current Severity</b>	1
Gross Likelihood	1	Financial regulations		Current Likelihood	1
Gross Risk Review Date	12-Nov-2012	Independent verification Internal Audit		Last Risk Review Date	22-May-2013
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Risk Code	RR RDIAFC041	Risk Title New starter		Current Risk Status	<b>S</b>	
Description of Risk	Fraudulent job application			Assigned To		
Gross Risk Matrix	Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Pooluling	
Gross Risk Score	9			Current Risk Score	4	
<b>Gross Severity</b>	3	Evidence obtained of qualifications References taken up from past employers Recruitment Policy and process Identity checks completed		<b>Current Severity</b>	2	
Gross Likelihood	3				<b>Current Likelihood</b>	2
Gross Risk Review Date				Last Risk Review Date	22-May-2013	
Risk Notes						