

Fraud Risk mapping - sample template

Category of fraud	Scheme/ concept	Responsible person	Reference document	Risk	Related control activities
Asset misappropriation	Fraudulent disbursements through ghost employees/ exited employees	Payroll Manager	Payroll records	A payroll employee or member of management creates a fake employee in the payroll records and falsifies the payment record so that the direct deposit information is replaced with bank account information of his/ her own.	<ul style="list-style-type: none"> - Payroll list is periodically reviewed for duplicate or missing Social Security Numbers (SSNs), home addresses or telephone numbers - Appropriate forms are completed and signed by the employee to authorize payroll deduction and withholding exemptions