

# Data Sleuth® Fraud Detection Worksheet

## MONEY IN

<b>Sources of Funds</b> <i>(Ex: sales, scrap, sub-lease, etc.)</i>	<b>Types of Payments Accepted</b> <i>(Ex: cash, check, credit card, PayPal, etc.)</i>	<b>People who touch the payment from the origination to bank deposit</b> <i>(Ex: Technician, Office Manager, Bookkeeper, Sales Rep, etc.)</i>	<b>When and where do these people touch the payment?</b> <i>(Ex: On site, make deposit, record in system, etc.)</i>	<b>If this person stole funds, where could it happen?</b> <i>(Ex: Taking cash from customer and not providing a receipt, taking cash out of the daily deposit, divert credit card payment to personal account, etc.)</i>	<b>If funds were stolen, how would you know?</b> <i>(Ex: Number of appointments would be greater than receipts returned for the day; deposit amount in the system would be less than the deposit at the bank, etc.)</i>

### BRAINSTORMING SPACE (AREAS OF CONCERN, IDEAS FOR IMPROVEMENT)

# Data Sleuth® Fraud Detection Worksheet

## MONEY OUT

<b>Uses of Funds</b> <i>(Ex: payroll, repairs, equipment, rent, office supplies, utilities.)</i>	<b>Method of Payment</b> <i>(Ex: cash, check, credit card, PayPal, ACH, etc.)</i>	<b>People who authorize the expenditures</b> <i>(Ex: Owner, Payroll Clerk, Office Manager, Bookkeeper, A/P Clerk, etc.)</i>	<b>Who releases the funds to pay the expenditure?</b> <i>(Ex: Payroll Clerk, Office Manager, Owner, A/P Clerk, etc.)</i>	<b>If this person stole funds, where could it happen?</b> <i>(Ex: Paying personal credit card payment with company funds, personal charges on company credit cards, etc.)</i>	<b>If funds were stolen, how would you know?</b> <i>(Ex: Personal expenditures on credit card statements; increased hours on payroll reports.)</i>

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