

## COMMON FORMS OF FRAUD

1. Stealing stamps.
2. Stealing merchandise, tools, supplies, and other types of equipment.
3. Removing small amounts from cash funds and registers.
4. Creating overages in cash funds and registers by under-recording.
5. Overloading expense accounts or diverting advances to personal use.
6. Failing to make bank deposits daily, or depositing only part of the money.
7. Altering dates on deposit slips to cover stealing.
8. Making round sum deposits – attempting to catch up by end of month.
9. Carrying fictitious extra help on payrolls, or increasing rates or hours.
10. Carrying employees on payroll beyond actual severance dates.
11. Falsifying additions on payroll; withholding unclaimed wages.
12. Destroying, altering or voiding cash sales tickets and pocketing the cash.
13. Increasing amounts of petty-cash vouchers and/or totals in accounting for disbursements.
14. Using personal expenditure receipts to support false paid-out items.
15. Using copies of previously used original vouchers, or using a properly approved voucher of the prior year by changing the date.
16. Paying false invoices, either self-prepared or obtained through collusion with suppliers.
17. Increasing amounts of suppliers' invoices through collusion.
18. Charging personal purchases to company through misuse of purchase orders.
19. Shipping stolen merchandise to an employee or relative's home.
20. Falsifying inventories to cover thefts or delinquencies.
21. Seizing checks payable to suppliers.
22. Altering canceled bank checks to agree with fictitious entries.
23. Inserting fictitious ledger sheets.
24. Causing erroneous footings of cash receipts and disbursement books.
25. Deliberately confusing postings to control and detail accounts.
26. Selling waste and scrap materials and pocketing proceeds.
27. "Selling" door keys or the combinations to safes or vaults.
28. Creating credit balances on ledgers and converting to cash.
29. Falsifying bills of lading and splitting with carrier.
30. Obtaining blank checks (unprotected) and forging with signature.
31. Granting business to favored suppliers for "kickbacks".