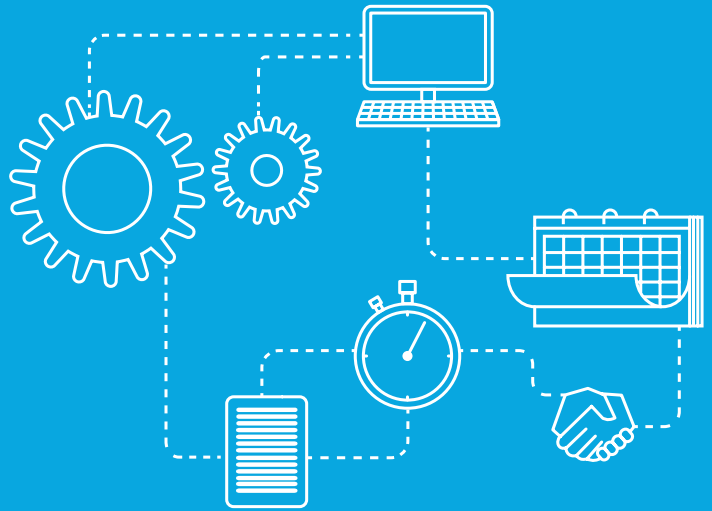


Timesheet fraud



The implementation of effective prevention and detection measures is key to ensuring that your organisation does not fall victim to staff completing and submitting their timesheets fraudulently.

Timesheet fraud occurs when the record of hours worked are falsified, and if this is not detected it results in the worker being paid for more hours than they have worked. The risk of fraudulent timesheets being processed by the organisation increases if the necessary controls and oversight are lacking.

There are a number of ways that timesheet fraud can be attempted and therefore identified, and variations can be seen dependent on if these are done electronically or otherwise. This may be identified by the authorising manager of finance department.

In order to mitigate the risk of fraudulent timesheets being processed, your organisation should have clearly outlined instructions and relevant policies for the processes surrounding the completion, submission, and authorisation of timesheets. Staff should ensure that they are familiar with such requirements so that timesheets are completed correctly. Additionally, the advice below provides details of how you can support the prevention and detection of fraudulent timesheets.

- Timesheets should include counter fraud declarations. Upon submission, these should be signed by the staff member and authoriser. A list of authorised signatories should be maintained.
- Original timesheets should be submitted before payments are made. Incomplete and ineligible timesheets should be returned.

- The timesheet should provide a record of the hours worked daily. This should be recorded in 24-hour format.
- Faxed and photocopied timesheets should not be accepted.
- Timesheets should be completed in black ink and block capitals. Amendments should be initialled by the authorising signatory. The use of correction fluid should not be accepted.
- Clear procedures should be in place offering guidance with respect to rest breaks and termination.
- Completed timesheets should be kept for two years.
- Where electronic timesheets are in use, systems should require regular password updates, and prevent access after three incorrect login attempts. Additionally, after a certain period of time users should be logged out.
- Authorising officers should have access to staff timesheets at all times.

If you require any further advice with regards to the above, please contact your LCFS.



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