

Establishing Responsibilities for Addressing Fraud

Tasks	Executive Team	Internal Auditors	Internal Investigators	Human Resources	Legal	Risk Management	Comments
Monitoring the hotline							
Logging and tracking allegations from all sources							
Establishing privilege							
Conducting the investigation							
Determining the internal control implications							
Handling disciplinary action against subjects and their managers							
Reporting to law enforcement							
Reporting results to the Audit Committee / Board							
Filing the insurance claim							
Pursuing recovery							
Ascertaining impact on outside parties							
Self-reporting to regulators							
Determining the need for civil / criminal action							
Disseminating relevant information to affected internal personnel							



Defending against Fraud
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