



## Job Aid

# Prevention of Fraud, Waste, and Abuse

This job aid provides insight on how to design internal controls that can greatly reduce or eliminate risks of fraud, waste, and abuse.

Task	Yes	No	Uncertain	Comments
<p>Are there codes of conduct and other policies regarding acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior?</p> <ul style="list-style-type: none"> <li>▶ If so, are they communicated?</li> <li>▶ Are they enforced?</li> </ul>	<input type="checkbox"/>   <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>   <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>   <input type="checkbox"/> <input type="checkbox"/>	
<p>Is there pressure to meet unrealistic performance targets?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Have policies and procedures been established to ensure that the federal awarding agency is appropriately reimbursed for dispositions of property acquired with federal awards?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Do channels of communication exist for people to report suspected improprieties regarding:</p> <ul style="list-style-type: none"> <li>▶ Participant eligibility</li> <li>▶ Use or disposition of equipment</li> <li>▶ Procurement and contracting</li> <li>▶ Collection or use of program income</li> <li>▶ Misappropriation or improper disposition of property acquired with federal awards</li> <li>▶ Conflicts of interest (e.g., kickbacks, related party transactions, bribery)</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

**OJP FMSC**



The **Office of Justice Programs Financial Management and Support Center (OJP FMSC)** is composed of the **Tribal Financial Management Center (TFMC)** and the **Territories Financial Support Center (TFSC)**. Together they provide high-quality training and support to increase the financial management capacity for OJP grantees operating from American Indian/Alaska Native (AI/AN) communities and in the U.S. territories.