

Prevention of Fraud, Waste, and Abuse Job Aid

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

Task	Yes	No	Uncertain	Comments
Are there codes of conduct and other policies regarding acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ If so, are they communicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ Are they enforced?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there pressure to meet unrealistic performance targets?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have policies and procedures been established to ensure that the federal awarding agency is appropriately reimbursed for dispositions of property acquired with federal awards?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do channels of communication exist for people to report suspected improprieties regarding:				
▶ Participant eligibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ Use or disposition of equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ Procurement and contracting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ Collection or use of program income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ Misappropriation or improper disposition of property acquired with federal awards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ Conflicts of interest (e.g., kickbacks, related party transactions, bribery)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	