

Gateway - The BBC Intranet

Gateway

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# Management Review



We all have a responsibility to ensure managers can carry out effective reviews. Most fraudsters try to hide their activities from review – are you helping them?

Useful links

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## Does it add up?

Do you ensure you keep all documentation that may be needed for review on file (e.g. receipts, agreements, purchase orders etc)?

When you review and approve expenses do you check that they are compliant with BBC Policy and that the expenses are in line with expectations?

If you have responsibility for budgets, do you compare budgets to actuals in your management accounts?

A definition and examples of management review controls follow.

## Management Review

Management review controls ensure that experienced individuals in roles of authority review certain types of operational activity to help identify potential frauds.

### For example:

Financial information reports (e.g. spend in a particular cost category, budget reviews, sales ledger reporting or Continuous Improvement reporting) are routinely reviewed by divisional finance managers who may identify unusual transactions or trends.

Management review of sick leave could identify individuals abusing the system.

Review of agreements and contracts by managers before they are signed could identify any anomalous clauses that have been inserted.

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