**Questionnaire Survey**

What are your views on the following cause of fraud in the NGO? (Please circle the number closest to your view)

Use scale of 1 to 5, where **5=** **Lowest Risk,** **4 =** **Low Risk**, **3=** **Some Risk**, **2=** **High Risk**, and **1=** **Highest Risk.**

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| **Cause of NGO/NPO/ FBO fraud** | **Lowest**  **Risk** | **Low**  **Risk** | **Some**  **Risk** | **High Risk** | **Highest**  **Risk** |
| Corporate financial pressure | 5 | 4 | 3 | 2 | 1 |
| External financial pressure | 5 | 4 | 3 | 2 | 1 |
| Poor accounting systems | 5 | 4 | 3 | 2 | 1 |
| Poor financial management | 5 | 4 | 3 | 2 | 1 |
| Leverage (violations of debt covenants when an entity is in condition lower liquidity/Low performance lead to financial statement fraud) | 5 | 4 | 3 | 2 | 1 |
| Systematic differences in reporting requirements | 5 | 4 | 3 | 2 | 1 |
| Lack of proper procedures of authorisation and approval | 5 | 4 | 3 | 2 | 1 |
| Weak governance | 5 | 4 | 3 | 2 | 1 |
| Poor and weak internal controls | 5 | 4 | 3 | 2 | 1 |
| Non-existent internal controls | 5 | 4 | 3 | 2 | 1 |
| Overriding of internal controls by top management | 5 | 4 | 3 | 2 | 1 |
| Employee’s arrogance and lack of conscience | 5 | 4 | 3 | 2 | 1 |
| Fraudster’s ability and capacity to override internal controls | 5 | 4 | 3 | 2 | 1 |
| Absence or improper oversights by the Board of Directors | 5 | 4 | 3 | 2 | 1 |
| Absence or improper audit committee | 5 | 4 | 3 | 2 | 1 |
| Lack of fraud awareness | 5 | 4 | 3 | 2 | 1 |
| Lack of surprise audits | 5 | 4 | 3 | 2 | 1 |
| Lack of forensic audits | 5 | 4 | 3 | 2 | 1 |
| Poor salaries among employees | 5 | 4 | 3 | 2 | 1 |
| Lack of fraud prosecution | 5 | 4 | 3 | 2 | 1 |
| Lack of appropriate punishment to fraudsters | 5 | 4 | 3 | 2 | 1 |

The table below shows the different types of fraud that your NGO/NPO/FBO faces

Kindly indicate the extent of the prevalence of fraudulent activities. Please tick as appropriate in the **box** using a tick **(√)** or cross mark **(x)**

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| **Fraudulent Practices** | **Lowest**  **Risk** | **Low**  **Risk** | **Some**  **Risk** | **High Risk** | **Highest**  **Risk** |
| Fictitious inventories |  |  |  |  |  |
| Online payment fraud/theft |  |  |  |  |  |
| Double-Dipping (Seeking or accepting funds from more than one donor for the same project) |  |  |  |  |  |
| Financial irregularities |  |  |  |  |  |
| Extortion of bribes or other benefits |  |  |  |  |  |
| Ghost beneficiaries |  |  |  |  |  |
| Skimming (theft involving cash before it is captured into the books, a fraudster would pocket the monies for personal use) |  |  |  |  |  |
| Theft of donated items or goods |  |  |  |  |  |
| The falsification of an NGO’s financial statements |  |  |  |  |  |
| Credit Card abuse |  |  |  |  |  |
| Ghost or Fictoius vendors |  |  |  |  |  |
| Misreporting of expenses |  |  |  |  |  |
| Ghost employees/ payroll fraud |  |  |  |  |  |
| Fictitious expenditure (fake invoices are created for later reimbursement) |  |  |  |  |  |
| Working hours overstatement |  |  |  |  |  |
| Assets misappropriation |  |  |  |  |  |
| Vendor or Supplier fraud |  |  |  |  |  |
| Kickbacks skimming and conflicts of interests |  |  |  |  |  |
| Kickbacks from subcontract vendors (**t**he outsourced service organisation to the NGO entity would charge for false transactions or receive kickbacks from subcontracted vendors) |  |  |  |  |  |
| Mispresenting the portion of donations |  |  |  |  |  |
| Misleading donors through expenses Misclassification |  |  |  |  |  |
| Misleading donors through restricted donations misclassifications |  |  |  |  |  |
| Non-disclose of significantly related party transactions |  |  |  |  |  |
| Inflating revenue |  |  |  |  |  |
| Stolen checks |  |  |  |  |  |
| Stolen payment cards |  |  |  |  |  |
| Misuse of accounts |  |  |  |  |  |
| Forgery and altered cheques |  |  |  |  |  |
| Management fraud |  |  |  |  |  |
| Occupational fraud |  |  |  |  |  |
| Payroll fraud |  |  |  |  |  |
| Fraudulent register disbursement |  |  |  |  |  |
| Understatement of expenses, failing to correctly value; donated assets; inventory, receivables, and liabilities unsplit interest or gift annuity obligations |  |  |  |  |  |
| Wire transfer fraud |  |  |  |  |  |
| Computer fraud (cybercrime and the act of using a computer to take or alter electronic data, or to gain unlawful use of a computer or system). |  |  |  |  |  |
| Inflate or overstate fundraising costs to projects to overstate expense ratio. |  |  |  |  |  |