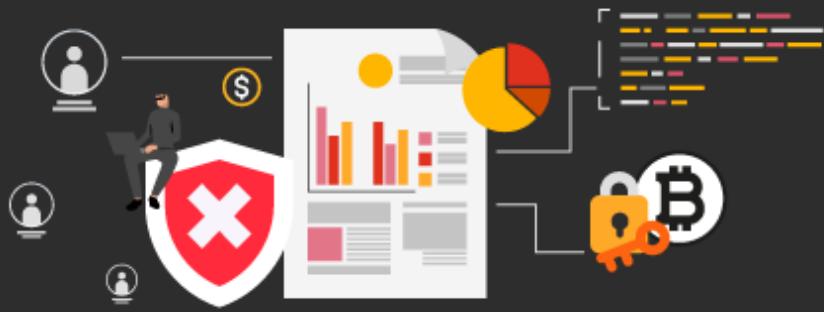


# Fraud Health Check

Companies are now becoming more vulnerable to fraud.



Fraud is often at its most virulent during downturns and crises, when pressures on people, companies and the economy are the greatest pressures that motivate fraudsters to act.

Although there may be no immediate symptoms, you should beware of fraud when there are sudden, big changes in the business environment caused by internal or external factors.

## Highlight of PwC's Thailand Economic Crime and Fraud Survey 2020



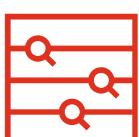
**286**

respondents,  
all based in Thailand



**33%**

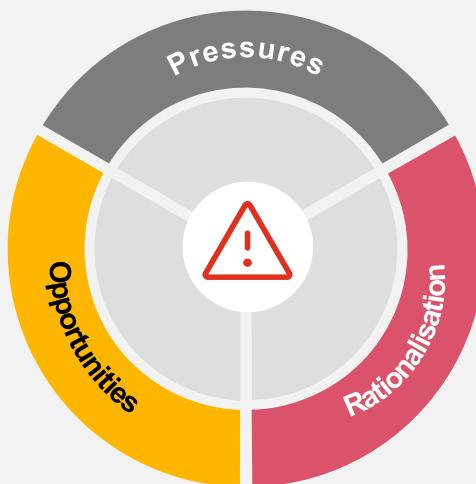
have experienced fraud



**44%**

of those who have experienced fraud have  
experienced from two to five fraud cases

## Examples of indicators that increase fraud risks



Employees suffer from internal adverse changes (unachievable KPIs, pay cuts, etc.) and external factors (sudden financial needs).

Employees perceive that they're not supported by companies or that their efforts aren't recognised, etc.

Companies adopt to the changing environment by bending normal business processes and controls.



## Be prepared and start getting to know where you are

Instances of internal fraud are on the rise, but there are ways companies can better **prepare and protect** themselves against this threat.

Update your fraud risk management programme and internal controls to deal with new or magnified risk factors.

Strategise to avoid fraud or minimise the cost of an incident.

It's important to understand your organisation's '**health condition**', its preparedness or readiness for fraud.



With **PwC's Fraud Health Check**, you'll see your vulnerability against fraud at both the **entity level** and at the **specific risk level**. Each level is comprised of five key elements, and after performing the fraud health check, you'll understand your anti-fraud maturity level and recommended areas for improvement.



### Entity-level components

- 1** Governance
- 2** Risk assessment
- 3** Policies and procedures
- 4** Training
- 5** Reporting system

### Specific risk area components

- 1** Procurement
- 2** Cyber crime
- 3** Travel and entertainment expenses
- 4** Inventory
- 5** Conflict of interest

# Fraud Health Check - quick, easy and informative



With the health check result, you'll be able to decide what next action you have to take to mitigate fraud risks more effectively and efficiently.

## The two-step process



### 1. Online questionnaire

Click the PwC link and complete the given questions. Our questions are based on PwC's years of experience investigating, detecting, and preventing fraud in Thailand.

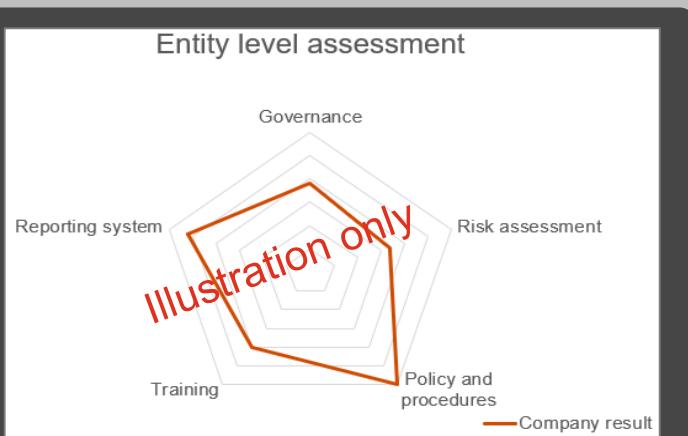


### 2. Interview

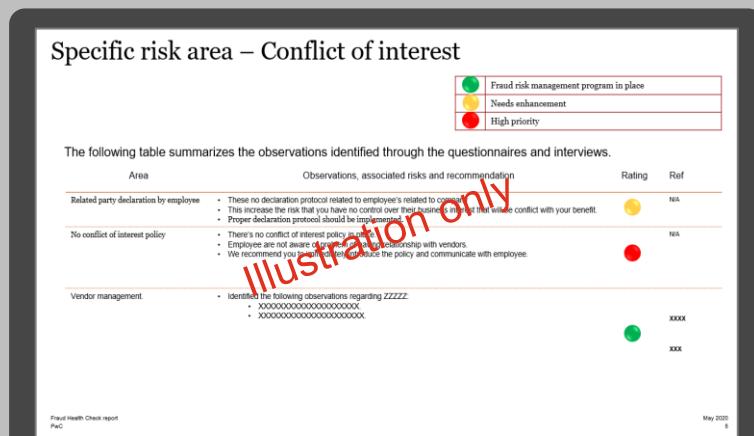
- We interview employees, including senior management or functional owners, to better understand your company's fraud risk management programme and operational processes.
- We identify gaps in each entity level and specific risk area components.



## Output



- Your customised results are generated in a spider chart.



- You get a summary of our observations and recommendations for each element along with risk scoring.



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