

## INTRODUCTION TO EXAMPLES OF MISAPPROPRIATION - OVERVIEW

### CASH

- Stealing money from petty cash
- Stealing money from non-uniform/charity collection days
- Employee creating and submitting false invoices for payment for goods or services that were never received
- Employee creating false payment instruction with forged signatures and submitting it for processing
- Heft of school cheques
- Unrecorded sales or receivables
- Stealing passwords to payments or banking systems and inputting series of payments to own bank account



### NON CASH

- Theft of inventory or assets such as laptops
- False write offs and other debts such as dinner money
- Altering legitimate purchase orders
- Falsifying documents to obtain authorisation for payment
- Submitting for payment false invoices from fictitious suppliers
- Improper changes to salary
- Fictitious staff on the payroll
- Falsifying additional hours or overtime
- Marked up invoices from contracts awarded supplier associated with an employee
- Improper use of school credit/charge cards
- Abuse of annual leave or time off entitlements

