

Template 5: Fraud Incident Reporting

**“Strictly confidential”**

*The reporting internal auditor should provide a summary report showing the following information*

*On reviewing the report, the HIAU in accordance to the PFMR section 160(1) shall notify the same to the CEC.*

To: Head of audit unit of (name of entity)  
/ County Head of Internal Audit Unit

- 1 Nature/Type of the incident (e.g falsification of bank account signatures, kickbacks, theft of cash, etc):
- 2 If loss of money or other valuable assets is involved, an estimate of the suspected loss:
- 3 Where the incident occurred (e.g department or government project):
- 4 When the incident occurred and for how long (e.g incident went-on undetected for a month, week, etc):
- 5 When the incident was discovered (e.g never discovered until the internal audit on [date] or was discovered by management [... days] after occurrence):
- 6 Source of information leading to investigation, including name of person, if appropriate (e.g employee or customer complaint, anonymous source, discovery of etc):
- 7 Name and job title of person or persons believed to be involved in incident and the basis for such belief:
- 8 Details about how the incident is believed to have occurred:
- 9 Summary of any other relevant information including whether incident resulted from breakdown in internal controls:

Prepared by: (Name & signature)

Name of internal audit unit:

Date: