

Forensic Audit Report – Procurement Fraud Case

Summary: This report outlines the findings of a procurement fraud case uncovered during an internal audit engagement.

Key Findings:

- Bypassing of procurement procedures
- Conflict of interest between suppliers and procurement staff
- Inflated invoicing and duplicate payments

Recommendations:

- Review procurement thresholds and approval workflows
- Strengthen supplier vetting and due diligence
- Implement forensic audit triggers in ERP