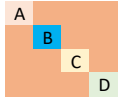


# Appendix D



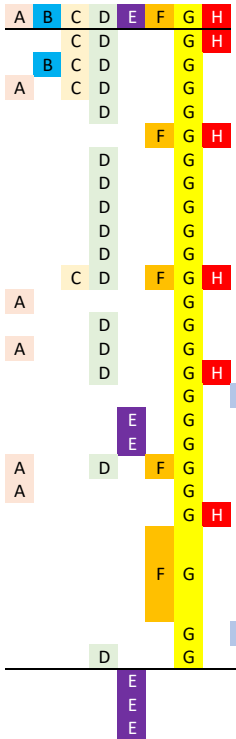
## KEY RISK FACTORS IDENTIFIED

A	Even number Job Number.
B	The invoice containing the free standing bath, and associated invoices.
C	Delivery notes with "[redacted]" or "[redacted]", picked up after [redacted]'s departure from ABS.
D	Invoices in the same batches with [redacted] items.

## KEY RISK FACTORS EXPLORED

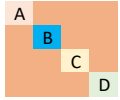
E	Chronologically out of place.
F	Typical Job Number ending sequence (818, 819).
G	After XAO's last login per the system. <span style="float: right;">We have noted G as the most important risk factor identified</span>
H	Large gaps between invoice dates within a Job Number.
I	High Value Items in invoice (above £400 exc VAT)

Less likely to be fraud - single risk factor						
Very Likely Fraud - confirmed with [redacted]	Possible Fraud	Merits Review due to value	Even number Job Number	Invoices in the same batches with [redacted] items	Chronologically out of place	Less likely to be fraud - single risk factor
£3,429.70	£5,471.27	£1,252.10	£438.12	£59.51	£700.24	£2,449.97
18/03/2022		£11,350.93				



Ref	Invoice Number	Invoice Date	Invoice Value	Job Number	Job Value	[redacted] / AWC / other comments	Result of review of invoice
1	1380ACA666	15/04/2023	52.21	26629819	402.83	[redacted] delivery notes	Very Likely Fraud - confirmed with [redacted]
2	1380ACA620	13/04/2023	671.99	26729817	671.99	The bath	Very Likely Fraud - confirmed with [redacted]
3	1380ABZ723	21/03/2023	236.32	26729818	236.32	[redacted] delivery notes	Very Likely Fraud - confirmed with [redacted]
4	2413ADF260	23/02/2023	143.92	26329819	143.92	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
5	0677ACY367	08/02/2023	133.20	26629819	402.83		Possible Fraud
6	1380ABX583	07/02/2023	24.97	26720819	24.97	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
7	1380ABX444	03/02/2023	337.02	27739819	337.02	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
8	1380ABW991	26/01/2023	142.76	16829817	142.76	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
9	1380ABX004	26/01/2023	47.30	26629817	47.30	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
10	1380ABW617	19/01/2023	231.89	26729819	231.89	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
11	1380ABW085	10/01/2023	91.45	26629819	402.83	[redacted] delivery notes	Very Likely Fraud - confirmed with [redacted]
12	0677ACV621	28/11/2022	24.10	243220	24.10		Possible Fraud
13	1380ABQ785	17/09/2022	125.96	26629819	402.83	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
14	1380ABQ434	08/09/2022	148.46	16729816	148.46	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
15	1380ABQ212	02/09/2022	150.17	16629819	293.46	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
16	0677ACR247	09/08/2022	546.13	22213733	546.13		Possible Fraud
17	0677ACP437	27/06/2022	16.49	12616057	16.49	Fake job	Very Likely Fraud - confirmed with [redacted]
18	0677ACP073	20/06/2022	23.65	12378907	23.65	Fake job	Very Likely Fraud - confirmed with [redacted]
19	1380ABM874	27/05/2022	75.18	16629818	75.18	Has been created by [redacted] to gain goods.	Very Likely Fraud - confirmed with [redacted]
20	0677ACN582	13/05/2022	4.25	20818374	4.25		Possible Fraud
21	0677ACN413	11/05/2022	111.55	16629819	293.46		Possible Fraud
22	2413ACV358	11/05/2022	31.74	16629819	293.46	A job that had been booked for [redacted], but had been cancelled on 11/03/2022 by one of my team as it had been completed as part of a different job. And then [redacted] has ordered items on it.	Very Likely Fraud - confirmed with [redacted]
23	0677ACM307	13/04/2022	819.70	19821431	819.70		Possible Fraud
24	1380ABK320	28/03/2022	33.01	19772977	33.01	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
25	0677ACJ592	22/02/2022	41.65	14437223	41.65		Chronologically out of place
26	0677ACJ311	16/02/2022	64.78	14799079	64.78		Chronologically out of place
27	0677ACJ372	16/02/2022	61.56	13784745	61.56		Chronologically out of place

# Appendix D



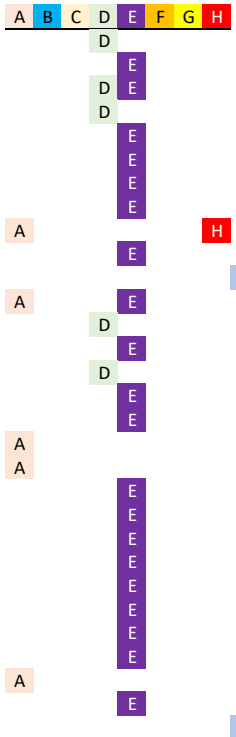
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## KEY RISK FACTORS EXPLORED

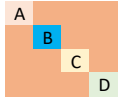
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18/03/2022		£11,350.93				



Ref	Invoice Number	Invoice Date	Invoice Value	Job Number	Job Value	[redacted] / AWC / other comments	Result of review of invoice
28	0677ACI984	10/02/2022	22.88	16272817	22.88		Invoices in the same batches with [redacted] items
29	0677ACI995	09/02/2022	18.78	13607023	18.78		Chronologically out of place
30	1380ABH330	25/01/2022	607.84	14108257	835.81	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
31	1380ABH331	25/01/2022	156.49	14108257	835.81	Same batch as [redacted] items	Very Likely Fraud - confirmed with [redacted]
32	0677ACH826	19/01/2022	39.20	14514881	39.20		Chronologically out of place
33	0677ACH674	17/01/2022	23.99	14412065	23.99		Chronologically out of place
34	0677ACH440	12/01/2022	321.26	13983447	321.26		Possible Fraud
35	0677ACH392	11/01/2022	18.83	13872783	47.83		Chronologically out of place
36	0677ACG972	30/12/2021	47.50	1005504	73.93		Possible Fraud
37	0677ACG529	15/12/2021	197.44	13649863	226.54		Possible Fraud
38	0677ACG464	14/12/2021	686.16	15359717	686.16		Merits Review due to value
39	0677ACG456	14/12/2021	80.87	11224466	80.87	This is a fake job	Very Likely Fraud - confirmed with [redacted]
40	0677ACG087	07/12/2021	92.12	14897819	102.67		Possible Fraud
41	0677ACF027	17/11/2021	9.11	12893099	9.11		Chronologically out of place
42	1380ABE138	15/11/2021	178.96	14514109	187.06	Same batch as [redacted] items	Possible Fraud
43	0677ACD866	27/10/2021	533.40	11041367	567.53		Possible Fraud
44	0677ACB517	10/09/2021	74.08	12190119	226.69		Chronologically out of place
45	0677ACB203	06/09/2021	26.44	1005504	73.93		Possible Fraud
46	0677ACB069	02/09/2021	86.77	136474114	86.77		Even number Job Number
47	0677ACB045	01/09/2021	275.98	12274965	275.98		Merits Review due to value
48	0677ACB049	01/09/2021	55.86	12730721	55.86		Possible Fraud
49	0677ACB035	01/09/2021	53.51	12700971	53.51		Chronologically out of place
50	0677ACA955	31/08/2021	54.55	12718323	54.55		Chronologically out of place
51	0677ACA896	27/08/2021	6.12	12334449	109.55		Chronologically out of place
52	0677ACA460	19/08/2021	52.54	12097443	52.54		Chronologically out of place
53	0677ABZ851	05/08/2021	122.22	12586377	122.22		Possible Fraud
54	0677ABZ148	21/07/2021	140.34	11753009	140.34		Possible Fraud
55	0677ABY924	15/07/2021	57.04	1005618	57.04		Even number Job Number
56	0677ABY485	07/07/2021	10.12	12200507	36.23		Chronologically out of place
57	0677ABY318	05/07/2021	702.61	12452995	702.61		Possible Fraud

# Appendix D



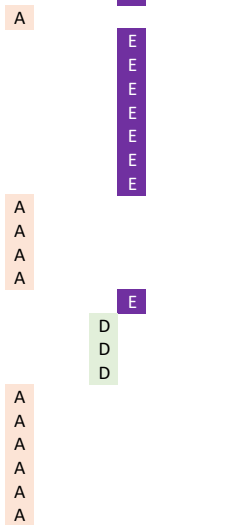
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18/03/2022		£11,350.93				



Ref	Invoice Number	Invoice Date	Invoice Value	Job Number	Job Value	[redacted] / AWC / other comments	Result of review of invoice
58	0677ABX948	29/06/2021	173.84	11825163	173.84		Possible Fraud
59	0677ABX889	28/06/2021	40.74	1005436	40.74		Even number Job Number
60	0677ABX315	16/06/2021	22.39	12017175	22.39		Chronologically out of place
61	0677ABW455	27/05/2021	523.45	11776959	508.12		Possible Fraud
62	0677ABU444	19/04/2021	45.60	7012207	45.60		Chronologically out of place
63	0677ABU296	15/04/2021	288.86	12320327	288.86		Possible Fraud
64	0677ABU013	09/04/2021	271.12	10789457	271.12		Possible Fraud
65	0677ABT547	31/03/2021	156.92	10685007	156.92		Possible Fraud
66	0677ABS397	10/03/2021	17.24	10984901	17.24		Chronologically out of place
67	0677ABS103	04/03/2021	11.75	1175640	50.14		Even number Job Number
68	0677ABS098	04/03/2021	4.07	1146046	4.07		Even number Job Number
69	0677ABR357	19/02/2021	47.06	11788686	47.06		Even number Job Number
70	0677ABR283	18/02/2021	67.09	1.17528E+22	67.09		Even number Job Number
71	0677ABR044	15/02/2021	86.20	10800711	86.20		Chronologically out of place
72	0677ABQ271	01/02/2021	8.23	11602817	8.23		Invoices in the same batches with [redacted] items
73	0677ABP487	18/01/2021	4.22	11316819	4.22		Invoices in the same batches with [redacted] items
74	0677ABP431	15/01/2021	24.17	11317819	24.17		Invoices in the same batches with [redacted] items
75	0677ABP014	08/01/2021	61.75	11419488	61.75		Even number Job Number
76	0677ABN877	10/12/2020	10.40	11038158	10.40		Even number Job Number
77	0677ABN733	08/12/2020	40.55	11076	40.55		Even number Job Number
78	0677ABM445	17/11/2020	8.22	364136	8.22		Even number Job Number
79	0677ABM207	12/11/2020	289.97	1080852	289.97		Merits Review due to value
80	0677ABJ961	05/10/2020	2.68	10338798	2.68		Even number Job Number