

Detecting Altered and Fictitious Documentation

Fraud Awareness Training

Objective of a Document Validity Review

- Verify the authenticity of a document to ensure it has not been forged or tampered with.
- Verify the accuracy and completeness of documents that support business transactions.
- Ensure compliance with key controls designed to ensure proper separation of duties.
- Detect potential misuse of institutional resources.



What is an Altered Document?

- An altered document has been intentionally modified from its original state to deceive or mislead others.
- The modification can take various forms including changes to text, images, signatures, dates, addresses, or other elements of the document.



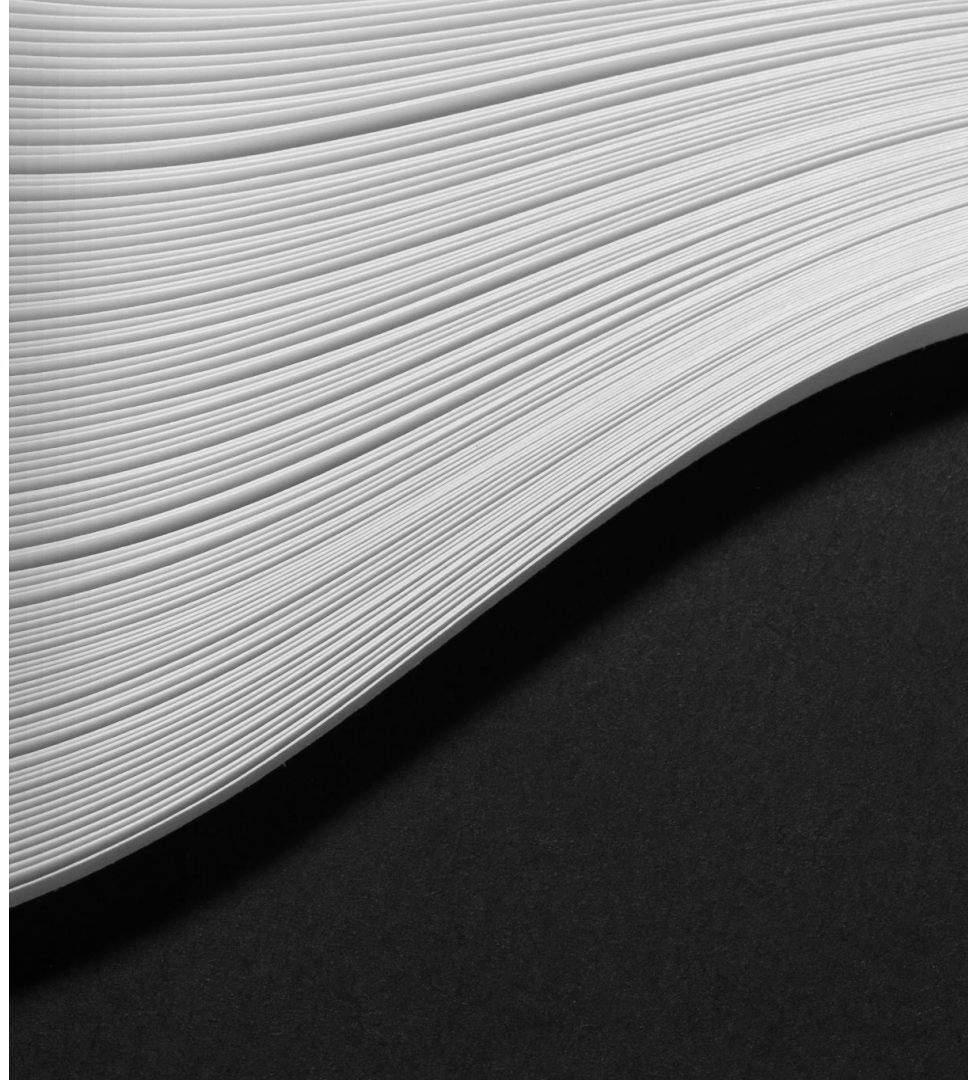
Types of Alterations

Additions: New information is inserted into the document.

Deletions: Content is removed or partially erased.

Replacement: Existing information is overwritten with different content.

Obliterations: Portions of the document are intentionally obscured or erased.



Common Examples of Alterations

- Edited content to distort information or present false facts
 - Receipts or invoices may be altered to conceal the good or service purchased.
- Forged signatures to falsely represent someone's approval or consent
- Modified dates to alter the timeline of events of transactions



What is a Fictitious Document?

- A document intentionally created with false information that doesn't correspond to an actual event or transaction.
- Fictitious documents often appear legitimate, mimicking the format and details of real documents. However, they lack a genuine underlying transaction.



Types of Fictitious Documents

Nonexistent Transaction: A document is fabricated to deceive or manipulate another individual.

Example: Quotes or bids are not obtained. A “fictitious” quote is used to legitimize a purchase. This can conceal a kickback or conflict of interest.

Financial Fraud: A document is created to embezzle funds, reduce liabilities, or misstate financial reports.

Example: An invoice is generated to make it appear that a traveler incurred an expenditure.



Why are documents altered or falsified?

Hide instances of non-compliance with institutional policies

- Lack of required quotes
- No advance approval
- Concealment of mistakes

Recharacterize invalid transactions to make them appear valid

- Financial gain
- Personal travel
- Non-business expenses

Overstate Performance

- Meet performance metrics
- Secure additional funding

Red Flags of Altered Documents

- Altered or blurry logos
- Mismatched logos and addresses
- Words misspelled
- Vague or incomplete information on invoices
- Missing numbers, commas, or decimals in numbers
- Blank dates or dates that make no sense
- Inconsistent invoice numbers

Key Items to Review – Dates

- Review should consider all key dates
 - Order date
 - Invoice date
 - Shipping date
 - Performance period
- Dates should be chronological and reasonable
 - Date report/statement is generated or modified vs. date report/statement is signed
 - Invoice billing date vs. invoice billing period



Key Items to Review – Addresses

- Per the USF PCard Guidelines Manual, items ordered on a PCard should be shipped to the PCard holder's USF office address. Exceptions can be granted by the cardholder's Dean or Director.
- Consider whether the shipping address is logical.
 - It is unlikely that furniture or large items intended for a USF site would be shipped to a home address.





Key Items to Review - Amounts

- Verify the mathematical accuracy of amounts
- Mathematical accuracy review should consider all amounts
 - Item total
 - Extended amounts
 - Subtotal
 - Total



Formatting Modifications

- Inconsistent font styles, sizes, and colors
- Inconsistent alignment of words, lines, or paragraphs
- Irregularities in spacing
- Irregularities in layout

Detecting altered receipts requires

- Vigilance
- Attention to detail
- Confidence to do the right thing



The image shows three large stacks of receipt books, each bound with a white string. The books are stacked high and their edges are visible, showing the thickness of the paper. The background is a plain, light-colored wall.

Examples of Altered Receipts

Altered Receipt: Dates

Scholar Supplies

Supplies for Students is our Specialty

123 Main Street Suite 456, Tampa, Florida 33610

Phone: (813) 456-7890

Fax: (813) 456-7891

BILL TO:

Rocky Bull
Marshall Center
4103 Ceder Circle
Tampa, Florida 33620
(813) 987-6543

SHIP TO:

Rocky Bull
Marshall Center
4103 Ceder Circle
Tampa, Florida 33620
(813) 987-6543

INVOICE

INVOICE #100
SHIP DATE: 12/20/23
ORDER DATE: 1/10/24

INVOICE #100
SHIP DATE: 12/20/23
ORDER DATE: 1/10/24

Dates are not
chronological or
reasonable

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
Otis	143	James Doe	Express air	Warehouse	Due on receipt

Altered Receipt: Mathematically Incorrect

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
Otis	143	James Doe	Express air	Warehouse	Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
100	Folders (10 Pack)	12.00	1400.00

SUBTOTAL	1400.00
SALES TAX	0
SHIPPING & HANDLING	50.65
TOTAL DUE	1427.65

100 Folders at \$12 each = \$1,400

Amounts are not mathematically accurate

- Item extended amount
- Total

$\$1,400 + \$50.65 = \$1,427.65$

Altered Receipt

123 Main Street Suite 456, Tampa, Florida 33610
Phone: (813) 456-7890
Fax: (813) 456-7891

INVOICE #100
SHIP DATE: 12/20/23
ORDER DATE: 1/10/24

BILL TO:
Rocky Bull
Marshall Center
4103 Ceder Circle
Tampa, Florida 33620
(813) 987-6543

SHIP TO:
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(813) 987-6543

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
Otis	143	James Doe	Express air	Warehouse	Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
100	Folders (10 Pack)	12.00	1340.00

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SUBTOTAL	1340.00
SALES TAX	0
SHIPPING & HANDLING	25.00
TOTAL DUE	1324.99

- Inconsistent Dates
- Mathematical Inconsistencies
- Font Variances
- Formatting Issues

Conclusion

See Something Say Something



Report suspected fraud in accordance with [USF Regulation 5.001](#) Fraud Prevention and Detection

- Notify your supervisor
- Contact the USF Office of Internal Audit at (813) 974-2705
- Report activities anonymously through the EthicsPoint hotline at (866) 974-8411

Questions?