

**Employee theft and fraud.
Is the perfect storm on the horizon?**

PREVENT, DISRUPT, DETECT



Viewpoint

Business economic crisis

Personal economic hardship

Political crisis & lack of integrity

War and conflict

Employees recalled back to workplace

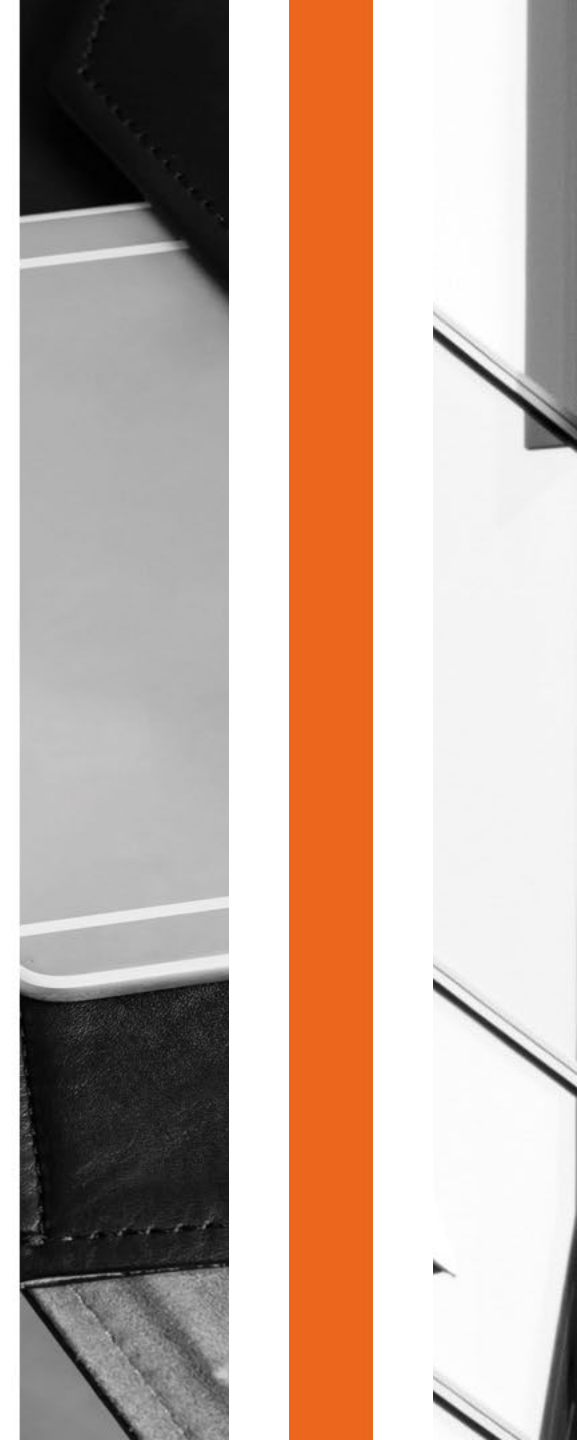
Home working

Continual natural disasters

Social unrest

An expectancy

The country is NOT a happy place.



Criminal & civil dishonesty.

THEFT

Corruption

BREACH OF CONTRACT

BRIBERY

FRAUD

FALSE SICKNESS

DATA

THEFT

PRIMARY INTERNAL CONTROL WEAKNESSES

30%

LACK OF CONTROLS

19%

OVERRIDE EXISTING CONTROLS

18%

LACK OF MANAGEMENT REVIEW

10%

POOR CULTURE AT SENIOR LEVEL

8%

POOR / INCOMPETENT SUPERVISION

6%

OTHER

Theft / Fraud Triangle

OPPORTUNITY



RATIONALE

MOTIVATION

**ROUTINE ACTIVITY THEORY
RATIONAL CHOICE THEORY**

Changed Rationale?



Money shortage
Inflation to hit 18%
Fuel costs
Energy costs
No pay rise
Christmas coming
Resentment
Expectation

The pleasure of wealth



Wealthy nation
Generational difference
Materialistic
Holidays
Cars
Gadgets
Dine out /take out
Socialise
Events

Anomie

Lack of normal ethical, social standard. How society acts and behaves is dissolving.

NORMALNESS: leads to deviant behaviour

1

Breakdown / blur
of social norms

2

Rapid change in
society. Loss of
value & norms

3

Individualistic
culture.
Satisfaction at
expense of others

4

Structure of
society can lead to
deviant behaviour

Normlessness



www.shutterstock.com · 1015632526

Social order is a result of a coherent normality.

... “this may force a person, who sees no option to turn to crime”

So many factors changed normality.

Individual constraints have weakened.

Case study

Directors theft

Employees theft



Is the storm forming?

Y / N

Breakdown of social
behaviour

Y / N

Expectancy

Y / N

Financial hardship

Y / N

Values and norms
have changed

Y / N

Business is blind,
ignorant or negligent
to the risk

?

Is there the
opportunity for
employees

THANK YOU

02476 630 298

dave@davekearns.co.uk

www.davekearns.co.uk

