

## Internal Controls Weakness Snapshot

*Use this tool to spot common internal control vulnerabilities that may be relevant in fraud, insolvency, or financial misconduct cases.*

- **Cash Disbursements:**
  - Lack of dual approval; irregular vendor payments
- **Bank Reconciliation:**
  - Delayed or unreviewed reconciliations
- **Vendor Management:**
  - Missing approval documentation; duplicate vendors
- **Payroll & Reimbursements:**
  - Self-approved payments; unsupported charges
- **Segregation of Duties:**
  - One person controls too many financial functions
- **Journal Entries:**
  - Manual entries without backup or oversight
- **Access Controls:**
  - Shared logins; missing audit trails
- **Asset Oversight:**
  - No inventory tracking or reconciliation
- **Governance:**
  - No internal audit, fraud reporting system, or policy review

**Even one issue may justify deeper analysis.**

If you've observed one or more of the weaknesses listed above, or suspect that internal controls may have failed in a particular matter, it may be time for a detailed, independent evaluation. Veritas Consulting & Analytics provides impartial, evidence-based analysis of financial controls tailored to the legal context of your case. Contact us to discuss whether a formal review or expert engagement is appropriate for your client or matter.

