



WHAT IS FRAUD?

Fraud occurs when someone uses their position/role for personal gain through the deliberate misuse or misapplication of the organization's assets or resources.



WHY DOES FRAUD HAPPEN?

CSOs worldwide are vulnerable to fraud since they are managed mainly by volunteers that we trust. Many CSOs also lack internal controls, resources, and expertise to prevent and detect fraud.



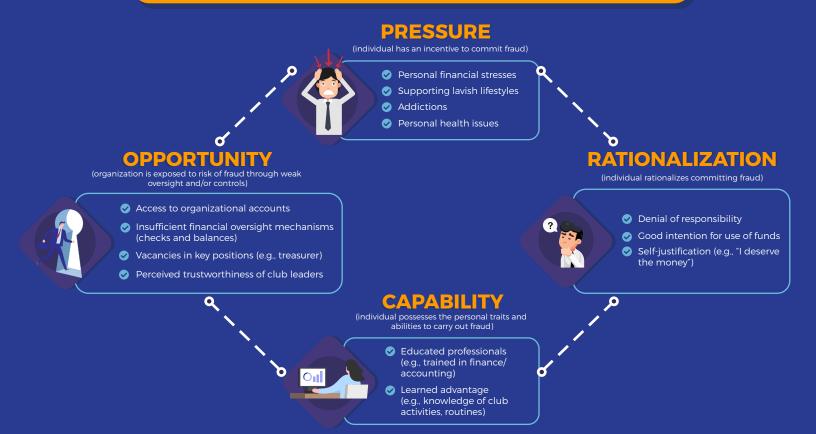
IMPACT OF FRAUD

Fraud can have a negative impact on a CSO's finances and reputation as well as the experience of sport participants and volunteers

Our research examined media stories from Australia, Canada, Germany, and the United States from 2008-2018. Using the fraud diamond framework (Wolfe & Hermanson, 2004), we found that there are four main indicators of fraud:

Pressure, Opportunity, Rationalisation, and Capability.

CASES OF FRAUD IN COMMUNITY SPORT HAD THE FOLLOWING FRAUD INDICATORS AND THEMES:







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