



Identifying Altered Receipts and Invoices

Individuals who commit fraud may alter receipts and invoices to make purchases appear legitimate. Since altered documentation has become increasingly sophisticated with today's advanced technology, it is important to be on the lookout for these fake or manipulated documents. Fraudsters may manipulate multiple aspects of the receipt or invoice, such as the good or service purchased, vendor, quantities, prices, and dates.

Several common signs of altered receipts and invoices are summarized below.

Unnecessary Business Expenses

- Evaluate whether the good or service listed on the receipt or invoice was an expected purchase and aligned with the business needs of the unit.

Mathematical Errors

- Recalculate the numerical values on the receipt or invoice to verify the purchase total. Review for possible errors in purchase quantities or unit prices.

Inconsistent Fonts

- Examine the document for inconsistent fonts or misaligned text that may indicate alterations. This may include variations in style, color, size, or spacing.

Inaccurate Vendor Information

- Consider whether the vendor's name, logo, contact information, and payment instructions are appropriate and consistent with prior receipts and invoices.

Unreasonable Dates

- Review the dates listed on the document to ensure they align with the date the transaction occurred. For example, verify that the order date occurred before the ship date.

Duplicate Invoices

- Compare receipts or invoices to documents submitted previously to identify potential duplicates. Individuals may alter the same receipt multiple times to support multiple purchases.

Where can I find more information?

-  USF Office of Internal Audit website: <https://www.usf.edu/audit/>

How can I report potential fraud or abuse?

-  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.