COMPLIANCE WORKING RECORD

Failure-to-prevent fraud evidence pack

FICTIONAL evidence sample. Requires tailoring.

Document control

Field	Value
Document type	Evidence workpaper
Document reference	CASE-FICTIONAL
Jurisdiction	United States
Version	2026-10-09.financial-control.1
Status	FICTIONAL sample. Requires tailoring.
Classification	Private
Prepared by	Fictional reviewer
Prepared on	October 9, 2026
Sources reviewed	October 9, 2026
Generated	October 9, 2026

Document control and frozen case

Assemble exact customer-approved fraud-prevention instruments, requirements, implementation and effectiveness evidence with source-linked gaps.

Field	Value
Case reference	CASE-FICTIONAL
Organization	Fictional organization
Subject	Fictional bounded review
Responsible reviewer	Fictional reviewer
Preparation date	October 9, 2026

Field	Value
Scope	Fictional customer-approved workflow. Replace every example before real use.
Customer policy	POLICY-FICTIONAL
Customer policy version	fictional-v1
Declared approver	Fictional policy owner
Declared approval date	October 2, 2026
Decision boundary	No substantive decision or external filing made.

Named method and supported scope

Preserve the imported jurisdiction, instrument, provision and version plus qualified customer scope decision. Join exact requirements to every supplied control and approval. Flag missing controls, owner, implementation, review and effectiveness evidence. Preserve unsupported and orphan records without inferring reasonable procedures.

The UK source explains the named instrument where a customer-approved scope selects it. No foreign duty is automatically imposed on a US customer. The pack does not determine legal applicability, adequate procedures or effective fraud prevention.

All original evidence, customer rules and factual verification are customer declarations. File hashes establish retained byte identity only.

The tool does not perform live screening, authenticate identities, decide legal applicability, approve transactions, file reports or certify effective controls.

Prepared results preserve complete accepted records. Recovery does not restore payment, source authentication or fresh approval authority.

Complete result counts

1. Original evidence source (S1)

State. Customer verification linked

Customer-declared source identity and verification. Original contents are not extracted or independently authenticated.

Field	Value
Original file ID	F1
Locator	Fictional section one

Field	Value
Source date	October 1, 2026
Custodian	Fictional customer custodian
Description	Fictional source declaration. Does not establish real source evidence.
Customer verification	Customer verified
Verified by	Fictional customer reviewer
Verified on	October 2, 2026
Exact evidence source references	S1

2. Original byte manifest (F1)

State. Indexed

The complete archive requires these exact original bytes.

Field	Value
Filename	FICTIONAL-control-evidence.txt
Media type	text/plain
Bytes	208
SHA-256	158b727cc608104a93cc176d0e3cd7b62a9d775a674e30837ae8f7fb5bc5ceff
Exact evidence source references	S1

3. Frozen customer policy (POLICY-FICTIONAL)

State. Documented

Exact customer-approved policy retained. Applicability and authority remain customer declarations.

Field	Value
Version	fictional-v1

Field	Value
Approver	Fictional policy owner
Approval date	October 2, 2026
Exact evidence source references	S1

4. Imported approved fraud instrument (CASE-FICTIONAL)

State. Customer scope documented

Preserve the exact approved jurisdiction, instrument, provision and version. The tool does not decide legal scope or reasonable prevention procedures.

Field	Value
Jurisdiction	Fictional customer-approved UK nexus review
Instrument	UK Economic Crime and Corporate Transparency Act 2023
Provision	Sections 199 and 204, subject to qualified applicability review
Version	Fictional exact customer-reviewed instrument copy
Decision	Voluntary customer scope
Reviewer	Fictional qualified reviewer
Reason	Fictional customer-approved prevention review, no inferred legal duty
Exact evidence source references	S1

5. Fraud prevention requirement (REQ1)

State. Supplied control evidence assembled

Requirement coverage is an evidence index, not a determination of reasonable procedures or effective fraud prevention.

Field	Value
Principle	Fictional risk assessment
Exact approved requirement	Fictional approved requirement to record exact fraud risks and controls

Field	Value
Required	Yes
Controls	[{"reference":"CONTROL1","requirementReference":"REQ1","owner":"Fictional control owner","implementation":"Fictional documented risk workpaper","outcome":"Implemented","reviewedOn":"2026-10-02","reviewer":"Fictional reviewer","effectivenessEvidence":"Fictional review evidence only","sourceIds":["S1"]}]
Approvals	[{"reference":"A1","itemReference":"REQ1","reviewer":"Fictional approver","on":"2026-10-02","decision":"Approved","rationale":"Fictional exact policy review. Requires tailoring.","sourceIds":["S1"]}]
Gaps	
Exact evidence source references	S1

6. Fraud prevention requirement (REQ2)

State. Program evidence gap

Requirement coverage is an evidence index, not a determination of reasonable procedures or effective fraud prevention.

Field	Value
Principle	Fictional monitoring and review
Exact approved requirement	Fictional effectiveness testing evidence required
Required	Yes
Controls	[]
Approvals	[]
Gaps	Required control missing
Exact evidence source references	S1

Complete accepted task inputs

The following exact accepted fields preserve every supplied task record, including orphan records and contradictions. They are customer annotations, not independently extracted or authenticated evidence.

Field	Value
jurisdiction	Fictional customer-approved UK nexus review
instrument	UK Economic Crime and Corporate Transparency Act 2023
provision	Sections 199 and 204, subject to qualified applicability review
instrumentVersion	Fictional exact customer-reviewed instrument copy
applicabilityDecision	Voluntary customer scope
applicabilityReason	Fictional customer-approved prevention review, no inferred legal duty
applicabilityReviewer	Fictional qualified reviewer
instrumentSourceIds	S1
requirements 1. reference	REQ1
requirements 1. principle	Fictional risk assessment
requirements 1. exactRequirement	Fictional approved requirement to record exact fraud risks and controls
requirements 1. required	Yes
requirements 1. sourceIds	S1
requirements 2. reference	REQ2
requirements 2. principle	Fictional monitoring and review
requirements 2. exactRequirement	Fictional effectiveness testing evidence required
requirements 2. required	Yes
requirements 2. sourceIds	S1
controls 1. reference	CONTROL1
controls 1. requirementReference	REQ1

Field	Value
controls 1. owner	Fictional control owner
controls 1. implementation	Fictional documented risk workpaper
controls 1. outcome	Implemented
controls 1. reviewedOn	October 2, 2026
controls 1. reviewer	Fictional reviewer
controls 1. effectivenessEvidence	Fictional review evidence only
controls 1. sourceIds	S1
approvals 1. reference	A1
approvals 1. itemReference	REQ1
approvals 1. reviewer	Fictional approver
approvals 1. on	October 2, 2026
approvals 1. decision	Approved
approvals 1. rationale	Fictional exact policy review. Requires tailoring.
approvals 1. sourceIds	S1

Recovery and original attachment boundary

The complete local ZIP includes every original file listed in the retained manifest. A structured JSON or cloud record alone preserves the descriptor and annotation, not the original file bytes. Attach matching bytes before producing a complete original-attachment pack.

Customer recovery restores neither source authentication, approval authority nor paid export access. Payment ownership is checked before each commercial export.

Official sources

Source	Provision	Date	Link
United Kingdom Home Office: Guidance on the offence of failure to prevent fraud	Guidance under section 204 of the UK Economic Crime and Corporate Transparency Act 2023 describes prevention principles. Its foreign duties are not applied automatically to US customers. The customer must import the exact approved instrument, jurisdiction, provision and scope; only a court determines reasonable procedures.	October 9, 2026	https://www.gov.uk/government/publications/offence-of-failure-to-prevent-fraud-introduced-by-eccta/economic-crime-and-corporate-transparency-act-2023-guidance-to-organisations-on-the-offence-of-failure-to-prevent-fraud-accessible-version
US Department of Justice: Evaluation of Corporate Compliance Programs. September 2024	Compliance evaluation considers risk-based design, third parties, testing and effectiveness. An assembled customer evidence pack does not certify an effective program.	October 9, 2026	https://www.justice.gov/criminal/criminal-fraud/page/file/937501/download