Minimising fraud and maximising value in the UK food and drink sector 2014

How the UK food and drink sector can improve profitability by cutting the cost of fraud

Jim Gee, Professor Lisa Jack and Professor Mark Button
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Food and drink fraud is the crime in our baskets. It can result in food and drink being more expensive than it should be so its reduction can significantly improve value for money."
Introduction

Managing cost is an important discipline for any company but especially so in the food and drink sector, as demand fluctuates and prices rise and fall. Operating an efficient and streamlined business and avoiding unnecessary cost is essential.

There are many costs that the sector identifies and takes into account; however, another business cost, of equal impact and significance, has rarely been accurately quantified by the sector – the cost of fraud.

15 years ago fraud was treated as something that you hoped wouldn’t happen but if it did, you responded after it had, when irrecoverable losses had often already been incurred. It was seen as a series of low volume, high value incidents which required further expense to investigate. That approach has been changing for some time. It is now recognised that the total cost of fraud can be accurately measured and that, because of this, it can be managed and minimised like any other cost.

Food and drink fraud is the crime in our baskets. It can lead to less financially stable food and drink companies and thus its reduction can significantly improve profitability; it can result in food and drink being more expensive than it should be, so its reduction can significantly improve value for money and potentially reduce the cost of the food that we buy. These positive outcomes arise from the financial benefits derived from the reduction of the significant cost which fraud represents.

“Food and drink fraud is the crime in our baskets. It can result in food and drink being more expensive than it should be so its reduction can significantly improve value for money.”

PKF and the Centre for Counter Fraud Studies (CCFS) at University of Portsmouth’s new report provides an unprecedented insight into the benefits to the UK food and drink sector of reducing the cost of fraud.

In still-uncertain macro-economic times, cutting the cost of fraud - revealed by the latest global research to represent, on average, 5.47% of expenditure - can significantly boost profitability and financial health and lead to important reductions in the price of food and drink.

Developments over the last decade or so, to accurately measure the cost of fraud like any other business cost, have allowed organisations from many different sectors, and across the world, to manage and minimise that cost. PKF’s Forensic and Counter Fraud Services team has worked with companies across the world to help them do this and, as a result of that work, those companies have benefited from a competitive advantage and continue to do so.

The report outlines the results of research to review data from 73 listed food and drink industry companies. These are UK FTSE 100, FTSE 250, FTSE AIM 100, FTSE AIM All Share, FTSE AIM UK 50, FTSE Fledgling and FTSE Small Cap companies with total annual sales of more than £200 billion. The effect of reducing the cost of fraud on the companies’ results is dramatic, whatever their size.

A book by two of the authors of this report (Jim Gee and Mark Button) - Countering Fraud for Competitive Advantage - was published globally by John Wiley and Sons in 2013. It expands on the themes in this report and explains what companies need to do to gain the competitive advantage. What is clear is that fraud - the last great uncontrolled business cost - can now be measured, managed and minimised - both in the UK food and drink sector and beyond.

Jim Gee, Professor Lisa Jack and Professor Mark Button
The size of the problem

1.1. If you don’t understand the nature and scale of the problem, how can you apply the right solution? Over the last decade or so it has become possible to accurately measure the nature and scale of fraud – and then to design an informed strategy to reduce it.

1.2. Fraud is a challenging problem. Its economic effects are clear. In every sector of every country, fraud has a pernicious impact. Historically, however, fraud has been described as ‘difficult to cost’ and until relatively recently, it has not been possible to quantify its effects. In the last 15 years this situation has changed.

1.3. ‘The Financial Cost of Fraud Report 2013’ represents the latest, most extensive global research in this area. The report documents what has been found across the world, over the 15 year period from 1997 to 2011. It also shows the impact of the recession on losses by comparing and contrasting data from the 2008 to 2011 period with the equivalent prior period. It focuses on presenting a credible, accurate and statistically valid picture, in a context where the quality of some information has historically been poor.

1.4. There are still some estimates published which are simply not reliable. Counting only those losses which are detected or prosecuted, or surveying those working in the area for their opinion, will never be accepted as a reliable indicator of the real economic cost of fraud.

1.5. Unless one imagines that all fraud can be detected – and research tends to indicate that, at best, organisations can only detect in the region of 1/30th of it – then a measure of fraud based on detected losses will always represent a serious underestimate. Bearing in mind that even the crime of murder doesn’t have a 100% detection rate and that the essence of fraud is about concealment, it is unlikely ever to be the case that what is detected will represent anywhere near the totality of the cost.

1.6. Surveys of opinion are also unreliable. The Association of Certified Fraud Examiners (ACFE) in the United States produces such an annual survey. Its most recent edition states that “Survey participants estimated that the typical organization loses 5% of its revenues to fraud each year.” Such surveys can represent a reliable reflection of the opinion of those surveyed (even if the sample is representative) but, in the absence of an examination of actual items of expenditure, and the collation of evidence of correctness, error and fraud, they are not grounded in fact.

1.7. Other estimates include those from the Grocery Manufacturers Association in the United States which has estimated the cost of a single low volume, high value incidence of fraud to be 2–15% of annual revenue and from Michigan State University Food Fraud Initiative which estimated the global cost of food fraud to be US$30-40 billion (£19-25 billion) a year. These figures have not been put forward based on statistically valid and accurate loss measurement exercises, examining specific streams of expenditure or revenue.

1.8. It is now possible to do better than this. The financial cost of fraud and error can be accurately measured in the same way as other business costs. Indeed, the latest global research, the results of which are referred to below, involves loss measurement exercises with specified levels of accuracy and statistical validity and which have been externally validated. This is not unnecessarily costly or difficult, and most important, an accurate, statistically valid figure can be provided for what the financial cost is estimated to be.

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1. The Financial Cost of Fraud Report 2013 - Jim Gee and Professor Mark Button
2. ACFE: ‘2014 Report to the Nations’
1.9. The latest global research\(^3\) indicates that losses average 5.47\(^\%\). 15 years of data derived from 290 loss measurement exercises across 40 sectors with a total value of £7.22 trillion, and in several different countries, underpins this figure. Just under 67\% of accurate and statistically valid measurement exercises revealed losses of 3\% or more.

![Percentage Loss Chart]

1.10. Losses are shown to have increased by just under 20\% since the start of the global recession in 2008.

1.11. The average loss rate of 5.47\% for the 15 year period which the data covers, when taken as a proportion of the UK Gross Domestic Product (GDP) for 2011 (£1.56 trillion), equates to £85.3 billion.

1.12. In the absence of accurate, statistically valid loss measurement exercises in the UK food and drink sector, it is reasonable to apply the percentage loss rate found from the massive, 15 year dataset which is referred to above. More sector specific research would, of course, be desirable.

1.13. The 5.47\% loss rate which has been applied in this research is, in any case, probably a conservative figure. It relates to direct losses and does not take account of the indirect losses which can result when food fraud is uncovered, such as loss of sales and regulatory fines.

1.14. So, research leaves little room for doubt that fraud represents a significant cost and that it can be, and has been, measured in many different types of organisation. What you can measure you can manage.

1.15. The next logical question concerns the extent of the competitive advantage to be gained from managing and minimising this cost in the UK food and drink sector - and how quickly it can be realised.

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3 'The Financial Cost of Fraud Report 2013' - Jim Gee and Professor Mark Button
4 Losses to fraud and error
2 //

How quickly can losses be reduced and by how much?

2.1. Organisations have been measuring and reducing other types of business cost for decades – usually with progressively smaller reductions as time has gone by – but they have mostly not been doing this in respect of the cost of fraud. Indeed, it is still possible to hear those leading sizeable private or public sector organisations comment that ‘there is no fraud in my organisation’. Such comments show a lack of understanding that the first step to solving a problem is to stop being in denial about it. Even where such attitudes are not prevalent, it is still common that organisations have a reactive approach, acting primarily after fraud has taken place and after the losses have been incurred.

2.2. The Financial Cost of Fraud Report 2013 refers to examples where losses have been reduced. Where losses have been measured, and the organisations concerned have accurate information about their nature and extent, they have been substantially reduced.

2.3. The best examples from the UK over the 12 year period covered by this Report include:

2.3.1. where one organisation reduced its losses by up to 60% over eight years, and by up to 40% within 12 months;

2.3.2. where another organisation successfully reduced its losses by 50% over an eight year period.

2.4. The best examples from the U.S over the 12 year period covered by this Report include:

2.4.1. where one organisation reduced its losses across a US$12 billion program by 35% over a four year period;

2.4.2. where another organisation reduced its losses across a US$12 billion program by 28% over a three year period.

2.5. Even during the two years after the start of the recession, and in the middle of a period during which fraud losses increased by over 30%, two of the organisations included in this research reported very significant reductions in their losses – one by 33% and the other by 19% - within a single year in each case. As can be seen, the speed of reduction of losses will vary from organisation to organisation, but it is not unreasonable to assert that losses can be reduced by 40% over a two year period – this is what the data shows.

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5 “The Financial Cost of Fraud Report 2013” - Jim Gee and Professor Mark Button
What would such a reduction in fraud losses mean?

3.1. This section of the Report reviews data from UK FTSE listed food and drink companies to provide an answer.

3.2. In the commercial sector, fraud has a significant effect on profitability. A summary of 73 FTSE registered food and drink companies for 2013 shows that they had total annual revenues of £204.77 billion, with pre-tax profits of £13.14 billion, representing 6.4% of revenues. Applying the global average loss rate (5.47%), derived from where losses have been accurately measured, would imply that losses total £11.2 billion, equivalent to more than 85% of the total profits of these companies.

3.3. What would such a reduction in the cost of fraud mean in financial terms? The profitability of the sector would be boosted by £4.48 billion, taken as 40% of the total losses of £11.2 billion, or over 34.1%.

3.4. The beneficial effects to the food and drink sector are impressive. Of the 58 companies which made profits, six would increase their profitability by 1-9%; 31 would do so by 10-49%; 15 would do so by 50-99%; with six companies increasing their profitability by more than 100%.

3.5. Of the 15 companies which made losses, three would make a profit not a loss, eight would reduce their losses by up to 10% and four by over 10%.

3.6. There are potential consequential benefits for all of us. What would be likely to be the effect of such an increase in profitability on the price of food and drink? There are two impacts which would be likely and both could result in lower prices.

3.7. The first would be indirect, with more companies joining the sector because its increased profitability made it a more attractive business proposition. Economic models show that when this happens in any sector, it has the effect of increasing competition and, in turn, of depressing prices.
3.8. The second impact could be much more direct. In the highly competitive food and drink sector those companies seeking to gain a competitive advantage from reducing the cost of fraud might use a proportion of the "additional profits" to reduce prices.

3.9. It is very difficult to predict the exact extent of a price reduction resulting from these indirect and direct impacts. Nevertheless, what is clear is that the estimated £11.2 billion cost of food and drink fraud represents a significant additional cost of over 5 pence in the pound.

3.10. This is the equivalent of:

<table>
<thead>
<tr>
<th>Item</th>
<th>Price</th>
<th>Fraud Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loaf of Fresh White Bread (750g)</td>
<td>£1.00</td>
<td>£0.05</td>
</tr>
<tr>
<td>Rice (white), (5kg)</td>
<td>£6.00</td>
<td>£0.33</td>
</tr>
<tr>
<td>Eggs (6)</td>
<td>£2.00</td>
<td>£0.11</td>
</tr>
<tr>
<td>Cheddar Cheese (350g)</td>
<td>£4.00</td>
<td>£0.22</td>
</tr>
<tr>
<td>Butter (250g)</td>
<td>£1.70</td>
<td>£0.09</td>
</tr>
<tr>
<td>Chicken Breasts (Boneless, Skinless, (350g)</td>
<td>£4.00</td>
<td>£0.22</td>
</tr>
<tr>
<td>Apples (1kg)</td>
<td>£3.39</td>
<td>£0.19</td>
</tr>
<tr>
<td>Oranges (5)</td>
<td>£1.80</td>
<td>£0.10</td>
</tr>
<tr>
<td>Tomato (1kg)</td>
<td>£1.60</td>
<td>£0.09</td>
</tr>
<tr>
<td>Potato (2.5 kg)</td>
<td>£1.75</td>
<td>£0.10</td>
</tr>
<tr>
<td>Lettuce (1 head)</td>
<td>£0.49</td>
<td>£0.03</td>
</tr>
<tr>
<td>Bottle of wine</td>
<td>£5.03</td>
<td>£0.28</td>
</tr>
<tr>
<td>Pint of beer</td>
<td>£2.95</td>
<td>£0.16</td>
</tr>
<tr>
<td>Coca-Cola (1.5L)</td>
<td>£1.55</td>
<td>£0.08</td>
</tr>
<tr>
<td>Semi-Skimmed Milk (2.27L - 4 Pints)</td>
<td>£1.00</td>
<td>£0.05</td>
</tr>
<tr>
<td>Baked Beans (415g)</td>
<td>£0.68</td>
<td>£0.04</td>
</tr>
<tr>
<td>Spaghetti (500g)</td>
<td>£1.30</td>
<td>£0.07</td>
</tr>
<tr>
<td>Back Bacon (210g)</td>
<td>£1.50</td>
<td>£0.08</td>
</tr>
</tbody>
</table>

The potential benefits of removing the unnecessary cost of fraud are clear. Fraud is not just a one-off high value event which causes reputational damage; it is an ongoing, measurable, high volume, low value cost which has an adverse impact on all of us.

6 The prices have been derived from the food and drink price comparison website - http://www.mysupermarket.co.uk/
Conclusion

4.1. The competitive advantage to be derived from the measurement and reduction of the cost of fraud could not be clearer. By ensuring that resources are not diverted from where it is intended they be applied, there are real competitive and financial advantages to be reaped.

4.2. We now have the tools to accurately measure fraud as a business cost, and to focus our skills and resources on reducing that cost. Rapid reductions have been shown to be possible and there are very significant financial benefits which can be delivered. As with any new way of doing things, the question initially is ‘Why would we do that?’ – it is now becoming ‘Why wouldn’t we do that?’.

4.3. This Report highlights how companies operating in the food and drink sector can start to manage their fraud costs, just as they routinely and rigorously manage other costs – and why they should do this. The statistics revealed indicate that this sector has much to gain from this approach. In such a highly competitive market, any opportunity to reduce costs must be an attractive proposition.

4.4. As with other significant developments in business, the new approach is simply a result of looking at a problem in a different way, and then developing the related methodologies. The barriers to progress are often in the mind, not in reality. If you consider fraud just to be a crime, then you police it; if you think of it as a business cost like any other, then you manage and reduce it. This approach has been found to work in organisations from across the world and has delivered proven results. Those who follow this path are reaping a significant competitive advantage.

4.5. A first step may be to use PKF’s free Fraud Resilience Self-Assessment Tool, which draws on data from the two largest databases in the world concerning fraud losses and fraud resilience, to rate and rank organisations and to provide an indicative figure for the financial cost of fraud. The UK Government originally sponsored the development of this methodology and the tool can be accessed at www.pkf-safr.com.
Jim Gee is a Partner and Head of Forensic and Counter Fraud Services at PKF Littlejohn, the major accountancy and business services firm, and Visiting Professor and Chair of the Centre for Counter Fraud Studies at the University of Portsmouth. During more than 25 years as a counter fraud specialist, he led the team which cleaned up one of the most corrupt local authorities in the UK - London Borough of Lambeth - in the late 1990s; he advised the House of Commons Social Security Select Committee on fraud and the Rt. Hon. Frank Field M.P during his time as Minister of State for Welfare Reform; between 1998 and 2006 Jim was Director of Counter Fraud Services for the Department of Health and CEO of the NHS Counter Fraud Service, achieving reductions in losses of up to 60% and financial benefits equivalent to a 12:1 return on the costs of the work. Between 2004 and 2006 he was the founding Director-General of the European Healthcare Fraud and Corruption Network; and he has since worked as a senior advisor to the UK Attorney-General on the UK Government’s Fraud Review as well as delivering counter fraud and regulatory services to public bodies and private companies both in this country and internationally. He has worked with organisations from more than 35 countries to counter fraud including companies, public sector bodies and charities. He has also advised the Chinese Government about how to measure, pre-empt and reduce the financial cost of fraud.

Professor Mark Button is Director of the Centre for Counter Fraud Studies at the Institute of Criminal Justice Studies, University of Portsmouth. Mark has written extensively on counter fraud and private policing issues, publishing many articles, chapters and completing eight books with one forthcoming. His latest book (co-authored with Martin Tunley, Andrew Whittaker and Jim Gee) is titled the Accredited Counter Fraud Specialist's Handbook and published by Wiley. Some of the most significant research projects include leading the research on behalf of the National Fraud Authority and ACPO on fraud victims; the Department for International Development on fraud measurement, Acromas (AA and Saga) on ‘Cash-for-Crash fraudsters’, the Midlands Fraud Forum and Eversheds on ‘Sanctioning Fraudsters’.

Mark has also acted as a consultant for the United Nations Offices on Drugs and Crime on Civilian Private Security Services. Mark also holds the position of Head of Secretariat of the Counter Fraud Professional Accreditation Board. He is also a former Director of the Security Institute. Before joining the University of Portsmouth he was a Research Assistant to the Rt. Hon. Bruce George MP specialising in policing, security and home affairs issues. Mark completed his undergraduate studies at the University of Exeter, his Masters at the University of Warwick and his Doctorate at the London School of Economics.

Professor Lisa Jack is Professor of Accounting at the University of Portsmouth Business School and has extensive experience in food and drink supply chain research. She is also a qualified accountant, working as an auditor for 10 years before moving into higher education. Lisa currently leads the Food Fraud Group for the Centre of Counter Fraud Studies at the University of Portsmouth where she is carrying out research with Jim Gee into the cost of fraud and resilience to fraud in the food and drink industry, and developing cutting edge courses for the food and drink industry using our unique approach and experience. She teaches on the Business School’s forensic accounting programmes and facilitates the Gate to Plate Research Group which is currently involved in projects on traceability, data management and food and drink safety systems.

Lisa is the author of “Benchmarking in Food and Farming: creating sustainable change” published by Gower. Consultancy projects include a review of the commercial courts system in the BVI with the University of Essex; a review of crop costs for a multinational company with the University of Lincoln’s National Centre for Food and Drink Manufacturing and the Food Standards Agency project into food fraud prevention models with NSF International.
Fraud is a problem that undermines the stability and financial health of UK food and drink companies. It is not a victimless crime, but one which undermines their profitability, competitiveness and capacity to provide good value food and drink.

Global research shows that fraud costs organisations an average of 5.47% of expenditure but also that this figure varies considerably according to how resilient to fraud they are.

PKF Littlejohn LLP (PKF) and the Centre for Counter Fraud Studies (CCFS) at the University of Portsmouth jointly manage the world’s largest databases concerning measured fraud losses and fraud resilience and key staff have undertaken the most extensive and comprehensive research yet in these areas.

One affects the other - the more resilient to fraud that a company is, the lower its losses will be. By increasing levels of fraud resilience, losses have been cut by up to 40% within 12 months.

**By combining specialist experience and academic rigour ...**

PKF and the CCFS represent a unique combination of specialist hands on experience, academic knowledge and rigour, and food and drink sector expertise. PKF offers a confidential Fraud Cost and Resilience Review service which rates and benchmarks companies against both best practice and their peers. This service reviews counter fraud arrangements against 29 measures of resilience and 170 different criteria derived from the best professional standards.

The review covers

- the extent to which a company understands the nature and cost of fraud to it as a business problem;
- the extent to which it has an effective strategy in place which is tailored to address this problem;
- the extent to which companies maintain a counter fraud structure which can implement this strategy successfully;
- the extent to which the structure efficiently undertakes a range of pre-emptive and reactive action; and
- the extent to which results are properly measured, identified and delivered.

**...We can provide the answers**

We let the data speak for itself to identify weaknesses in counter fraud arrangements. Our work results in the provision of a clear and concise report detailing our findings with recommendations for improvements based on a wealth of specialist experience.

**Find out more**

The cost of the Fraud Cost and Resilience Review service varies according to the nature, size and complexity of the company concerned. However, it is designed to be a cost-effective response to fraud which provides information and evidence to allow further decisions to be made.

To find out more please ring +44 (0)20 7516 2288 or email jgee@pkf-littlejohn.com
About the publishing organisations

PKF Counter Fraud and Forensic Services

PKF Littlejohn is one of the leading firms of accountants and business advisers in the UK and the London member of PKF International. We offer a full range of forensic services on a national and international basis including:

- Counter fraud services which focus on measuring, managing and minimising fraud as a business cost
- Expert investigation and litigation support
- Professional counter fraud training
- Business intelligence services – undertaking due diligence work across the world
- Advice on combating bribery and corruption
- Advanced data analytics.

About PKF

In the UK and Ireland, PKF International is represented by six PKF member firms - PKF Littlejohn, PKF Cooper Parry, KLSA, Johnston Carmichael and PKF-FPM and PKF O’Connor, Leddy & Holmes. They have a combined fee income of £78m, with services delivered by 1,000 partners and staff.

The PKF International network has close to 300 member firms and correspondents in 440 locations in 125 countries providing accounting and business advisory services. PKFI member firms have around 2,270 partners and nearly 22,000 staff.

www.pkf-littlejohn.com

The Centre for Counter Fraud Studies (CCFS) is one of the specialist research centres of the Institute of Criminal Justice Studies, formed in 2009 to accommodate the growing interest in counter fraud that has occurred within the Institute over the last ten years. The Centre aims to collate and present the widest possible range of information regarding fraud and the solutions applied to it, and to undertake and publish further research where needed. Additionally, the Centre’s Fraud and Corruption Hub gathers the latest thinking, publications, news and research in one central resource for counter fraud professionals.

The Food Fraud Group, established in 2014, brings the unique skill set of the University of Portsmouth to the growing global problem of food and drink fraud. This covers a wide range of economically motivated frauds, ranging from false labelling to substitution or adulteration of food and drinks. In some cases, food and drink counterfeiting has fatal consequences. The potential of forensic audit and counter fraud techniques to detect and prevent food and drink fraud is being recognised but the food and drink industry recognises that it must acquire ‘a new skill set’ to use them.

www.port.ac.uk/centre-for-counter-fraud-studies
PKF Littlejohn LLP (PKF) and the Centre for Counter Fraud Studies (CCFS) at the University of Portsmouth have collaborated to develop specialist training for the food and drink sector. They already have a long track record of excellence in this area. The University of Portsmouth runs the Secretariat for the Government-supported Counter Fraud Professional Accreditation Board and Andy Whittaker from PKF Littlejohn chairs its Training and Education Committee. PKF and CCFS work together in the Food Fraud Group at the University of Portsmouth, bringing together a unique combination of specialist hands on experience, academic knowledge and rigour, and food and drink sector expertise.

Countering fraud is a technically demanding area of work. No less than 17 different statutes govern how reactive, investigative work is undertaken and proactive, pre-emptive work is equally demanding if it is intended to have a real impact on the cost of food and drink fraud.

By combining specialist experience and academic rigour ...

PKF and the CCFS have been developing courses for 2015 based on our unique approach to food and drink fraud which brings together the best of counter fraud and forensic accounting approaches. Our aim is to help companies in the food and drink supply chain minimise the cost of fraud and maximise their resilience to fraud. Our courses are aimed at anyone working within the food and drink industry or providing services to clients in the food and drink industry.

Courses include:

- **One day Food and Drink Fraud Awareness courses** for technicians and buyers, and half-day courses for executive teams, in association with NSF International. These courses can be delivered on company premises, at the University and through online training.
- **Half-day Food and Drink Fraud training courses for anyone working within the food and drink industry:** Food and Drink Crime and the Law; Counter fraud and forensic accounting techniques to detect food and drink fraud.
- **Training which results in the award of the Accredited Counter Fraud Technician and Accredited Counter Fraud Specialist professional qualifications.** These are suitable for training designated individuals within organisations who have a specific responsibility to counter fraud – an element of building a resilient organisation in which the cost of fraud is minimised.

Do you have the specialist skills in place to protect your company against food and drink fraud?

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To find out more please contact either Professor Lisa Jack (www.foodfraudcourses@port.ac.uk or 023 9284 4136) or Andy Whittaker (awhittaker@pkf-littlejohn.com or 020 7516 2288)