

Financial Risk

GPMS: OFFICIAL ☐ OFFICIAL-SENSITIVE ☒

Fraudulent Payment Request

Fraudulent payment requests sent to school officers.

NAFN has received a further report from a member organisation advising that a school payments officer has received an email requesting the urgent payment of an invoice. The email supposedly from the Head Teacher of the target school was sent with an invoice attachment requesting that payment be made as soon as possible. In this case some effort had been made by the fraudsters to replicate the Head Teachers genuine email signature.

There is no suggestion that the company named on the invoice (Smart PLS) are involved with the fraud.

NAFN has previously reported this type of email payment request fraud (INTAL039, 042 and 045, 048). The fraudsters aim is to put pressure on the recipient of the email and obtain the payment as quickly as possible. Previous reports have related to bank transfers rather than the payment of invoices.

Please ensure all staff are aware of and adhere to internal payment procedures and controls in order to minimise the risk of losses to this type of fraud.

Alerts provides information about fraud, risks and trends which may affect members; **your contributions are vital – please email them to [NAFN](#)**. Where appropriate please include handling restrictions.

Evaluation		
Source Evaluation	B	Mostly reliable
Intelligence Evaluation	3	Not known personally to the source, but corroborated
Handling Code	5	Permits dissemination but receiving agency to observe conditions as specified.

National Intelligence Model Level	1: Local issue 1 member LA affected
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Handling Conditions	Must not be circulated outside of the member organisation without express permission. Contents must not be uploaded to any public facing websites.
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‘NAFN exists to support its members in protecting the public interest’

NAFN Alerts are written solely to provide members and selected third parties with information on current issues. NAFN makes no representation that the contents of any alerts are accurate, or that legal or other guidance contained in the alert is correct. Businesses named in the alerts should not be blacklisted as a result. Members should seek their own legal, or other advice, as appropriate in relation to any matters contained in a alert and NAFN accepts no responsibility in the event that any person incurs claims, or liabilities, or sustains loss, or damage as a result of their having relied on anything contained in a alert.



SmartPLS GmbH
Hakki Yeten Cad. Selenium
Plaza No: 10/c Kat: 5-6,
Fulya, Besiktas, 34349
Istanbul

SmartPLS GmbH |

Invoice No.: 2017 - 00341
Client No.: 0007

Date: 16 / 01 / 2017
Due Date: immediately

Delivery Period: Thirty (30) working days

Dear Customer,

For the following positions our invoice amounts to

Pos.	Description	Amount	Unit Price	Total Price
1	Sprinter Type II Ambulance	23,699 €	23,699 €	23,699 €

Subtotal 23,699 €

0.00% VAT 0.00 €

Total 23,699 €

Contact Info

Board of Directors
Joba Mark
Sean Paully

Bank Details

Bank Name : Ziraat Bankasi
Name : Joba Mark (BOD)
Swift Code : TCZBTR2A
Hesap No : 77788246-5002
Iban No : Tr11 0001 0015 8977 7882 4650 02

Locations & Tax IDs

Address : Turkali Mahallesi Ihlamurdere
Caddesi No : 66 Pk: 34330 Besiktas, Istanbul-
Avrupa, Turkey.
VAT ID : 4567812367
Tax ID : 5677899002- DER