Record Nr. UNINA9910139642103321 Autore Vona Leonard W. <1955-> Titolo The fraud audit: responding to the risk of fraud in core business systems / / Leonard W. Vona Hoboken, New Jersey:,: John Wiley & Sons,, 2011 Pubbl/distr/stampa **ISBN** 1-118-09372-0 1-283-17663-7 9786613176639 1-118-38704-X 1-118-09370-4 Edizione [1st edition] Descrizione fisica 1 online resource (395 p.) Collana Wiley corporate f&a;; 16 BUS003000 Classificazione Disciplina 657.45 658.4/73 Soggetti Fraud investigation - United States Forensic accounting - United States Fraud - United States - Prevention Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Includes index. THE FRAUD AUDIT: Responding to the Risk of Fraud in Core Business Nota di contenuto Systems; Contents; Preface; 1 What Is a Fraud Audit?; 2 Professional Standards; 3 Fraud Scenarios; 4 Brainstorming: The Implementation of Professional Standards: 5 Assessment of Fraud Likelihood: 6 Building the Fraud Audit Program; 7 Data Mining for Fraud; 8 Fraud Audit Procedures; 9 NINE Document Analysis; 10 Disbursement Fraud; 11 CHAPTER ELEVEN Procurement Fraud; 12 Payroll Fraud; 13 CHAPTER THIRTEEN Revenue; 14 Inventory Fraud; 15 Journal Entry Fraud; 16 Program Management Fraud; 17 Quantifying Fraud; Appendixes About the AuthorIndex Sommario/riassunto "Essential guidance for creation of an effective fraud audit program in core business systems. The Association of Certified Fraud Examiners has reported that U.S. businesses lose up to \$4 billion annually due to

fraud and abuse. Discover fraud within your business before yours becomes another business fraud statistic. Fraud in the Core Business

Systems provides a proven fraud methodology that allows auditors to discover fraud versus investigating it. Explains how to create a fraud audit program. Shows auditors how to locate fraud through the use of data mining. Focuses on a proven methodology that has actually detected fraudulent transactions. Take a look inside for essential guidance for fraud discovery within specific corporate F&A functions, such as disbursement, procurement, payroll, revenue misstatement, inventory, journal entries, and management override."--