Record Nr. UNINA9910677300103321 Autore Dennis Lynda **Titolo** Fraud risk in governmental and not-for-profit organizations / / by Lynda Dennis Pubbl/distr/stampa Durham, North Carolina:,: AICPA,, 2017 ©2017 **ISBN** 1-119-50911-4 1-119-50903-3 1-119-50908-4 Edizione [1st edition] Descrizione fisica 1 online resource (139 paoges) : color illustrations Disciplina 352.4390285574 Finance, Public - Auditing Soggetti Administrative agencies - Auditing Nonprofit organizations - Auditing Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Includes bibliographical references. Nota di bibliografia Nota di contenuto Information -- The Governmental and Not-for-Profit Environments --The Auditor's Consideration of Fraud in a Financial Statement Audit --Where Fraud Occurs in Governmental and Not-for-Profit Organizations -- Fraud Schemes Found in Governmental and Not-for-Profit Organizations. This book uses a combination of explanations and examples to help Sommario/riassunto you understand the frauds most common in governments and nonprofits, as well as what prevention and detection procedures are most effective in responding to these fraud risks. It also discusses how auditors might address their responsibilities with respect to fraud in a financial statement audit of governmental and not-for-profit

organizations.