Record Nr. UNINA9910708239403321 Autore Burnett Charles R. Outplayed: regaining strategic initiative in the gray zone / / project Titolo director, Nathan P. Freier; contributing authors, Charles R. Burnett [and thirteen others] Carlisle, PA:,: Strategic Studies Institute and U.S. Army War College Pubbl/distr/stampa Press, , 2016 Descrizione fisica 1 online resource (xv, 114 pages) Altri autori (Persone) FreierNathan Soggetti Strategy Security, International International relations Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia "June 2016." Note generali "A report sponsored by the Army Capabilities Integration Center in coordination with Joint Staff J-39/Strategic Multi-Layer Assessment Branch."

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Nota di bibliografia

Record Nr. UNINA9910821841303321 Autore Dennis Lynda Titolo Frequent frauds found in governments and not-for-profits / / Lynda **Dennis** Pubbl/distr/stampa Durham, North Carolina:,: Association of International Certified Acoountants, Inc., , 2017 ©2017 **ISBN** 1-119-51440-1 1-119-51434-7 1-119-51439-8 Edizione [1st edition] Descrizione fisica 1 online resource (197 pages) 352.4390285574 Disciplina Soggetti Finance, Public - Auditing Government business enterprises - Auditing Nonprofit organizations - Auditing Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Sommario/riassunto Recognizing fraudulent or deceptive practices is not always easy. What common frauds occur in governments and not-for-profits and how can they be avoided? Illustrating common frauds that make headlines and damage the reputations of government and not-for-profit entities, this title allows accountants to sharpen their forensic skills and uncover and avoid fraudulent activities. It provides an informative case study approach to real world situations. This title will show accountants how to do the following: Determine how interim fraudulent reporting may affect planned reliance on internal controls and any related audit procedures. Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse. Apply potential ways to follow up on noted indications of fraud, abuse, and weaknesses in

internal control. Determine how management override of internal controls can lead to possible fraud. Analyze how bribes and kickbacks may occur. Identify how donated assets and capital assets in general

might be misappropriated.