

1. Record Nr.	UNINA9910784208003321
Autore	Snyder Herbert
Titolo	Small change, big problems [[electronic resource]] : detecting and preventing financial misconduct in your library // Herbert Snyder
Pubbl/distr/stampa	Chicago, : American Library Association, 2006
ISBN	0-8389-9835-6
Descrizione fisica	1 online resource (159 p.)
Disciplina	025.1/1
Soggetti	Library finance Fraud - Prevention Fraud investigation Libraries - Corrupt practices
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes bibliographic references (p. 141-142) and index.
Nota di contenuto	Fraud : how it occurs in organizations and why libraries are susceptible -- Internal control : what it is and why libraries need it -- Common weaknesses in your library's internal control system : how to recognize and correct them -- Change management and fraud prevention : allowing the improvements you make to work -- Specific types of fraud : understanding, detecting, and preventing them -- Uncovering fraud : techniques for your library to use -- If fraud happens : dealing with the fallout -- A closing thought : getting what you pay for in fraud prevention.
Sommario/riassunto	Fraud requires three conditions: financial need, rationalization, and opportunity. Lax or nonexistent financial management, along with an "it can't happen here" attitude, create the quintessential fraud opportunity waiting to happen in many libraries. This hands-on guide discusses the unique vulnerabilities of libraries, especially as their assets grow. From daily book fines to budgets in six or seven figures, libraries offer ample opportunities for the attentive thief, often someone in a position of trust. Proactively putting financial controls into the library can remove a source of temptation.