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Frauds; MISREPRESENTATION OF MATERIAL FACTS; CONCEALMENT OF MATERIAL FACTS; Controls to Identify Misrepresentation or Concealment; ADVANCE FEES (4-1-9) FRAUDS; Controls to Avoid 4-1-9 Frauds; "MIDDLEMAN" FRAUDS; BAIT AND SWITCH; Controls to Prevent Bait-and-Switch Fraud; LARCENY
 EXTORTIONCOUNTERFEIT GOODS AND INTELLECTUAL PROPERTY; AFFINITY FRAUDS; Controls to Identify Affinity Frauds; PYRAMID SCHEMES; Controls to Identify Pyramid Schemes; PONZI SCHEMES; Controls to Identify Ponzi Frauds; CAREER OPPORTUNITIES; Identifying Career Opportunity Frauds; CASH RECOVERY FRAUDS; 4 Frauds Against the Organization; BANKRUPTCY FRAUD; CHECK FRAUD; OBTAINING FRAUDULENT LOANS; Internal Controls to Prevent Loan Fraud; UNSOLICITED ORDERS; Internal Controls to Detect Unsolicited Order Fraud; EMBEZZLEMENT; Internal Controls to Detect Embezzlement; BRIBERY; CORRUPTION
 CONFLICTS OF INTERESTInternal Controls to Prevent Conflicts of Interest; BREACH OF FIDUCIARY DUTY; THEFT OF TRADE SECRETS; Internal Controls to Prevent Theft of Trade Secrets or to Seek Redress for such Theft; FALSE CLAIMS; Health Care Fraud; Pharmaceutical-Related Fraud; Construction and Procurement Frauds; Defense Fraud; Disaster Relief Fraud; Overseas Reconstruction Fraud; Research Fraud; Internal Controls to Prevent Claims Fraud; FALSE CONVEYANCING; TUNNELING; CONSPIRACY; LAPPING; KITING; Internal Controls to Prevent and Detect Lapping and Kiting; FRAUDULENT AFFILIATIONS COUNTERFEIT MONEYBENEFIT FRAUDS; INSURANCE FRAUD; Property Insurance; Fire Insurance; Automobile Insurance; Life Insurance; PAYMENT CARD FRAUDS; PENSION FRAUDS; TAX FRAUD; INSIDER TRADING AND MARKET ABUSE; CLICK FRAUD; Internal Controls for Detecting Click Fraud; COUNTERFEIT GOODS AND INTELLECTUAL PROPERTY; PROCUREMENT FRAUD; NOTES; 5 Fighting Corruption; BRIBERY IN CONTRACTS; How Does Bribery Occur?; Procurement Planning; Product Design; Advertising; Invitation to Bid; Prequalification of Bidders; Technical Evaluation; Financial Evaluation; Postqualification; Contract Award
 Contract Implementation

Sommario/riassunto

Essential guidance for companies to examine and improve their fraud programs Corporate governance legislation has become increasingly concerned with the ongoing resilience of organizations and, particularly, with their ability to resist corporate fraud from the lowest levels to the upper echelons of executive management. It has become unacceptable for those responsible for corporate governance to claim, "I didn't know." Corporate Fraud and Internal Control focuses on the appropriateness of the design of the system of internal controls in fraud risk mitigation, as well as the