

## The Accredited Counter Fraud Specialist Handbook

EG Council Tax Handbook is a timely publication. The text is easy to understand and very comprehensive. This volume helps to define the council tax in various contexts.

Financial fraud, whether large or small is a persistent feature of the financial markets. If you scratch the surface of the investment world you'll find a continuous stream of major financial scandals which are almost unbelievable in the sheer scale of their subterfuge. The Con Men shines a spotlight on some of these gargantuan frauds from the last 25 years. It questions how these men did it, why they did it, how there were able to get away with it, proposes strategies and tactics so that the reader can avoid being swindled.

The Accredited Counter Fraud Specialist Handbook John Wiley & Sons

In countries such as the United Kingdom, the need to manage finances in a professional manner has been hampered by the severe financial constraints of the 2008 financial crisis.

These pressures are likely to persist in the long term as a result of an aging population and rising public expectations of the quality of public services. Whereas much attention has been paid to technical reforms to improve budgeting, expenditure control, accounting, and auditing, less attention has been given to the process of developing skilled financial managers, whose expertise is key to sustained improvement in the management of public finances. Successive governments in the United Kingdom have recognized the need to strengthen professionalism in financial management, but the financial crisis gave an additional impetus for change. This change has been reflected in policy statements, changes in recruitment and human resource management practices, and the development of professional networks in accounting, audit,

procurement, and project management. *Increasing Professionalism in Public Finance Management: A Case Study of the United Kingdom* describes the journey from a civil service where generalist skills were overwhelmingly preferred toward one where professional technical skills in finance are recognized and valued. This book represents one of a number of country case studies aimed at sharing information about alternative paths and models to help developing countries seeking to strengthen public financial management skills on a long-term sustainable basis. This book will be of importance to public policy makers and public practitioners looking for ways to improve the quality of public sector management and to a range of professional finance/ management bodies looking to strengthen their relevance to the government sector.

Fraud, corruption and bribery in and around public services have become an increasing concern in recent years. The reported level of fraud and corruption affecting the public sector has remained unacceptably high despite numerous national and international initiatives intended to tackle these crimes and their consequences. *Fraud and Corruption in Public Services* is a definitive, practical guide to the diverse risks that arise in central and local government. There is guidance on civil and criminal law around fraud, bribery and corruption as well as the national and international governmental measures and initiatives for countering this form of criminality. Most importantly of all, the book offers advice, practical examples and strategies for preventing and combating fraud, bribery and corruption. The text is readable, well-informed and intensely practical; illustrated throughout with real-life examples from the author's 40 year career.

This book brings together a collection of essays by leading criminologists to explore the

relationship between the private sector and criminal justice. The private sector has become an increasingly important 'partner' in contemporary criminal justice with the unprecedented growth of public sector 'outsourcing' arrangements. This has resulted in an increasingly pluralised and marketised landscape of contemporary criminal justice. This edited collection examines these developments in different jurisdictions as well as in a wide range of criminal justice contexts and sectors including: the private security sector, policing, prisons, probation and community sanctions, and electronic monitoring. In so doing, it addresses fundamental normative, ideological and ethical debates about the role of the private sector within this new and evolving landscape, as well as descriptive and analytical questions about how criminal justice structures, agencies and processes function and with what effect. *The Private Sector and Criminal Justice* is essential reading for scholars and students of criminology, penology, policing, security, criminal justice and organisational and management studies. It is also an invaluable resource for criminal justice practitioners.

The 'convenience triangle' is the dynamic relationship between motive, opportunity, and willingness to commit a crime, which culminates in the illegal acts which constitute white-collar crime. This book aims to discuss the role of the 'convenience triangle' in white-collar crime, how it affects the perpetration of these crimes, the impact of this on detection and prevention and the effects of the punitive measures taken against white-collar criminals.

Whether it takes place in the corridors of power, the business board-room or via your email inbox, fraud influences our daily lives. It costs governments worldwide billions per year and is often thought to have a far greater reach across society than any other criminal offence. This book examines and exposes fraud as one of the most devastating white collar crimes faced by

society today. Studying Fraud as White Collar Crime is an engaging introduction to the diverse, serious and often overlooked crime of fraud. The book: • carefully introduces key terms and concepts; • examines the difficulty of defining and tackling fraud; • uses handy crime snapshots that show fraud in action; • delves into detailed analysis of real life scenarios in case study chapters; • shows how fraud works at individual, organizational and transnational levels. From fraud prevention and regulation to Ponzi schemes and insider trading, the book covers a broad range of issues and debates in a clear and accessible way. This wide ranging view of fraud is an indispensable introduction to a complex topic for all students of criminology, sociology and law.

Exposing Fraud: Skills, Process and Practicalities is a working resource book, containing practical advice on how to conduct a fraud investigation, combined with a solid background of essential theories, the law, and related definitions. Highly-regarded anti-fraud expert and trainers Ian Ross and Jose Chacko go beyond the basic techniques of fraud investigation, and show the reader how to apply those techniques effectively in real-life situations. Fraud investigators will be given the tools to investigate criminals who may be running multiple scams at the same time; they will find out how to manage an investigation and gather evidence to achieve the best possible outcome; finally, they will be shown how to take into consideration the cultural and psychological factors which influence fraudsters, as well as those factors which may represent a stumbling block to their own effectiveness. Topics covered include: key fraud definitions key types and variants of fraud, including cyber fraud concepts of fraud behaviour: the

psychology of fraud, impulsive fraud, systemic fraud, organised fraud conducting investigations: aims and objectives, essential skills, effective resourcing, ethical conduct, overcoming personal or cultural barriers, and appraising the corporate culture the importance of data analysis in fraud detection techniques in data analysis for fraud detection responses to fraud: dealing with fraud behaviour rather than type, handling intelligence and assessing evidence, dealing with different levels of fraud, from 'one-hit' cases through to complex investigations investigative interviewing: objectives, information capture, overcoming problems such as relevance filtering and confirmation bias, the PEACE model of interviewing, and avoiding false confessions prioritising and presenting the evidence: avoiding 'bad duplication', promoting data integrity, and reporting effectively case outcome and disposal; recovery of losses, civil and/or criminal proceedings managing the business risk of fraud

Public sector fraud seems on the increase in all forms and countries. Part of this may be the impact of technology and the increased sophistication of organized crime; part of it may be a reflection of the increased transparency in the media. Fraud and Corruption in Public Services is a definitive, practical guide to the diverse sources of risk. There is a guidance on civil and criminal law as well as the national and international governmental measures and initiatives for countering this form of criminality. Most importantly of all, the book offers advice, examples and strategy both for preventing and combating fraud and corruption. The text is readable, well-informed and intensely

practical; illustrated throughout with examples from the author's thirty year career. A complete guide to Forensic Accounting and Finance, this book is ideal for advanced-level students and new or mid-level forensic accounting professionals looking to boost their specialist knowledge as part of their CPD, for accountants who wish to build more knowledge in this skills area or advanced undergraduates who feel ready to stretch themselves. Demand for expertise in this field is growing, and Forensic Accounting and Finance offers a complete, accessible and affordable guide, combining coverage of principle theory with the real and practical needs of the professional. Written by a strong academic and practitioner author team and in association with the Network for Independent Forensic Accountants, this book covers all forensic accounting topics from forensics as an extension of auditing and the basic principles of forensic accounting, to financial analysis and modelling, financial reporting, financial crime, and IT systems. Forensic Accounting and Finance shares current examples and case studies, highlighting cultural differences for key topics with updated regional legislation information available online for those looking for a truly global approach which is always up to date.

In America, fraud has always been a key feature of business, and the national worship of entrepreneurial freedom complicates the task of distinguishing salesmanship from deceit. In this sweeping narrative, Edward Balleisen traces the history of fraud in America—and the evolving efforts to combat it—from the age of P. T. Barnum through the

eras of Charles Ponzi and Bernie Madoff. This unprecedented account describes the slow, piecemeal construction of modern institutions to protect consumers and investors—from the Gilded Age through the New Deal and the Great Society. It concludes with the more recent era of deregulation, which has brought with it a spate of costly frauds, including corporate accounting scandals and the mortgage-marketing debacle. By tracing how Americans have struggled to foster a vibrant economy without encouraging a corrosive level of cheating, Fraud reminds us that American capitalism rests on an uneasy foundation of social trust.

This book applies a structural model of convenience theory to suspected crime and a maturity model to investigation reports. Evidence of white-collar convenience themes in each case study is derived from internal investigation reports by fraud examiners. The study of white-collar offenders has received increased attention in recent years. This book contributes to our understanding of financial crime by privileged individuals in professional settings by identifying convenience themes for offenders. Based on the theory of convenience, the work presents a number of case studies to identify convenience in financial motive, organizational opportunity, and willingness for deviant behavior. Case studies presented are from Austria, Asia, Congo, Denmark, Germany, Norway, Sweden, and the United States. The book will be of interest to researchers and academics in Law, Criminology, Business, and Sociology. It will also provide a valuable resource for fraud examiners, defense attorneys, police investigators, and prosecutors.

This book discusses privatization of law enforcement in relation to suspected corporate crime and recommends guidelines for successful fraud examinations. There is a growing business for global auditing and local law firms to conduct internal investigations at client organizations when there is suspicion of white-collar misconduct and crime. This book reflects on the work by these private fraud examiners in terms of an evaluation of their investigation reports. The book brings an original theoretical and methodological approach to investigations of white-collar crime. It develops the theory of convenience as an explanation for motive, opportunity, and willingness to commit and conceal white-collar crime. This theory is then related to the case studies.

Structured in such a way as to allow the reader to use the text as a nonsequential reference source or guide to a set of connected issues, the book illustrates the practice of privatization by cases and presents guidelines for successful fraud examination. As an investigation can lead to conviction and incarceration, this privatization of crime investigation feeds into the larger issue of privatization of policing. The work will be a valuable resource for students, academics, and practitioners working in the areas of Criminal Justice, Corporate Law, and Business.

Understanding White-Collar Crime develops the concept of convenience as the main explanation for crime occurrence. Examining all three dimensions of crime—economic, organizational, and behavioral—the book argues that when white-collar crime becomes less convenient, crime rates will go down. By applying convenience theory to an

empirical sample of convicted white-collar criminals, the text teaches criminal justice students and ethics and compliance practitioners to identify and understand how opportunity affects real-world criminal situations. Internal investigations of white-collar crime are discussed, and corporate social responsibility against white-collar crime is emphasized. *Understanding White-Collar Crime: A Convenience Perspective* examines not only the theories behind white-collar crime, but also explores methods used in criminal justice investigations into corporate fraud, and emphasizes the importance of corporate social responsibility in reducing crimes of this nature. Criminal justice students and practitioners should not miss this close look into the world of white-collar crime.

Traders may not pay the correct amount of Value Added Tax (VAT) for a number of reasons including error, deliberately understating their VAT liabilities or through systematic attacks on the VAT system, with an estimated £11.9 billion lost in VAT in 2002-03. Following on from the NAO's report (HCP 357, session 2003-04; ISBN 0102927375), the Committee's report examines the scale of losses; ways of preventing and detecting fraud and other non-compliance; and methods of investigating and dealing with fraudsters. Findings include: there is scope for greater data sharing with the Inland Revenue to detect traders who are evading VAT by operating in the shadow economy (likely to be improved with the creation of the new revenue department); data sharing with other member states is particularly important in tackling missing trader

fraud; more investigations and prosecutions for all types of VAT fraud would be cost effective; and Customs should make greater use of sanctions against under-declarations by accountants, lawyers and tax advisers, whilst working with the business community and professional bodies concerned to agree criteria for reporting and the remedial action expected.

The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

"Forensic accounting" is a growing area of practice in which the knowledge, skills and abilities of advanced accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits--an extra quality control step in the auditing process that will help reduce financial statement fraud.

## Download File PDF The Accredited Counter Fraud Specialist Handbook

The most complete, step-by-step guide to the ACFS qualification The Accredited Counter Fraud Specialist Handbook is the only guide designed to support all mandatory elements of the ACFS qualification, in-depth and step-by-step. Written by recognized industry leaders, this book focuses specifically on the practitioner's role in fraud investigation in England and Wales, providing complete information about each stage in the investigative process. Readers gain access to all of the information needed to successfully complete the ACFS qualification, and to develop an awareness of the key skills required to undertake efficient, legally compliant, professional investigations. The book includes a Directory of Useful Information, featuring legislation, codes of practice, model forms, and more. As incidence of fraud continues to rise, many organisations are recruiting more Counter Fraud Specialists, and mandating Continuous Professional Development for established CFSs. The Accredited Counter Fraud Specialist (ACFS) is a recognized qualification in the field, and is mandatory for investigators in many organisations throughout the public and private sectors. The Accredited Counter Fraud Specialist Handbook is a complete guide to the qualification, both for CPD and first-time qualifiers. Gain a deeper understanding of the legislation related to fraud and investigation Learn the surveillance and intelligence gathering techniques that build a solid case Review the rules of evidence and statement taking guidelines Follow courtroom procedures and prepare a thorough prosecution file The professional qualification of ACFS, which is endorsed by the Counter Fraud Professional Accreditation Board, requires both practical and written assessments that demonstrate successful knowledge transfer and understanding of all key concepts of the investigative process. For anyone tasked with the responsibility of countering fraud, The Accredited Counter Fraud Specialist Handbook is a comprehensive guide to the

investigative process.

This book offers a commentary on the responses to white collar crime since the financial crisis. The book brings together experts from academia and practice to analyse the legal and policy responses that have been put in place following the 2008 financial crisis. The book looks at a range of topics including: the low priority and resources allocated to fraud; EU regulatory efforts to fight financial crime; protecting whistleblowers in the financial industry; the criminality of the rogue trader; the evolution of financial crime in cryptocurrencies; and the levying of financial penalties against banks and corporations by the US Department of Justice and Securities and Exchange Commission.

Aware that a single crisis event can devastate their business, managers must be prepared for the worst from an expansive array of threats. The Routledge Companion to Risk, Crisis and Security in Business comprises a professional and scholarly collection of work in this critical field. Risks come in many varieties, and there is a growing concern for organizations to respond to the challenge. Businesses can be severely impacted by natural and man-made disasters including: floods, earthquakes, tsunamis, environmental threats, terrorism, supply chain risks, pandemics, and white-collar crime. An organization's resilience is dependent not only on their own system security and infrastructure, but also on the wider infrastructure providing health and safety, utilities, transportation, and communication. Developments in risk security and management knowledge offer a path towards resilience and recovery through effective leadership in crisis situations. The growing body of knowledge in research and methodologies is a basis for decisions to safeguard people and assets, and to ensure the survivability of an organization from a crisis. Not only can businesses become more secure

through risk management, but an effective program can also facilitate innovation and afford new opportunities. With chapters written by an international selection of leading experts, this book fills a crucial gap in our current knowledge of risk, crisis and security in business by exploring a broad spectrum of topics in the field. Edited by a globally-recognized expert on risk, this book is a vital reference for researchers, professionals and students with an interest in current scholarship in this expanding discipline.

Forensic Accounting and Fraud Examination introduces students and professionals to the world of fraud detection and deterrence, providing a solid foundation in core concepts and methods for both public and private sector environments. Aligned with the National Institute of Justice (NIJ) model curriculum, this text provides comprehensive and up-to-date coverage of asset misappropriation, corruption, fraud, and other topics a practicing forensic accountant encounters on a daily basis. A focus on real-world practicality employs current examples and engaging case studies to reinforce comprehension, while in-depth discussions clarify technical concepts in an easily relatable style. End of chapter material and integrated IDEA and Tableau software cases introduces students to the powerful, user-friendly tools accounting professionals use to maximize auditing and analytic capabilities, detect fraud, and comply with documentation requirements, and coverage of current methods and best practices provides immediate relevancy to real-world scenarios. Amidst increased demand for forensic accounting skills, even for entry-level accountants, this text equips students with the knowledge and skills they need to successfully engage in the field.

FISCAM presents a methodology for performing info. system (IS) control audits of governmental entities in accordance with professional standards. FISCAM is designed to be

used on financial and performance audits and attestation engagements. The methodology in the FISCAM incorp. the following: (1) A top-down, risk-based approach that considers materiality and significance in determining audit procedures; (2) Evaluation of entitywide controls and their effect on audit risk; (3) Evaluation of general controls and their pervasive impact on bus. process controls; (4) Evaluation of security mgmt. at all levels; (5) Control hierarchy to evaluate IS control weaknesses; (6) Groupings of control categories consistent with the nature of the risk. Illus.

The fifth edition of Delmar's Automotive Service Excellence (ASE) Test Preparation Manual for the P2 PARTS SPECIALIST certification exam contains an abundance of content designed to help you successfully pass your ASE exam. This manual will ensure that you not only understand the task list and therefore the content your actual certification exam will be based upon, but also provides descriptions of the various types of questions on a typical ASE exam, as well as presents valuable test taking strategies enabling you to be fully prepared and confident on test day. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

"All models are wrong. Some are useful." - George Box  
The Security Risk Management Aide-Mémoire is a book full of models and tools to help security professionals to brief clients, conduct security risk assessments, facilitate workshops, draft reports, and more. Much of it is from the Security Risk Management Body of Knowledge with some new material reflecting updates such as ISO31000:2018 Risk Management Standard. The book addresses all domains of security risk management but assumes you are already familiar with the contents and the specifics of your profession. The tools and models are complementary. Pick the ones that work

best for you and ignore the rest or keep them in your back pocket for another day. You can read selected chapters and download the graphics and models for free from [www.srmam.com](http://www.srmam.com)

Ten Strategies of a World-Class Cyber Security Operations Center conveys MITRE's accumulated expertise on enterprise-grade computer network defense. It covers ten key qualities of leading Cyber Security Operations Centers (CSOCs), ranging from their structure and organization, to processes that best enable smooth operations, to approaches that extract maximum value from key CSOC technology investments. This book offers perspective and context for key decision points in structuring a CSOC, such as what capabilities to offer, how to architect large-scale data collection and analysis, and how to prepare the CSOC team for agile, threat-based response. If you manage, work in, or are standing up a CSOC, this book is for you. It is also available on MITRE's website, [www.mitre.org](http://www.mitre.org).

This edited collection brings together leading academics, researchers, and police personnel to provide a comprehensive body of literature that informs Australian police education, training, research, policy, and practice. There is a strong history and growth in police education, both in Australia and globally. Recognising and reflecting on the Australian and New Zealand Policing Advisory Agency (ANZPAA) education and training framework, the range of chapters within the book address a range of 21st-century issues modern police forces face. This book discusses four key themes: Education, training, and professional practice: topics include police education, ethics, wellbeing, and leadership Organisational approaches and techniques: topics include police discretion, use of force, investigative interviewing, and forensic science Operational practices and procedures: topics include police and the media, emergency management, cybercrime, terrorism, and community management Working with individuals and groups:

topics include mental health, Indigenous communities, young people, hate crime, domestic violence, and working with victims Australian Policing: Critical Issues in 21st Century Police Practice draws together theoretical and practice debates to ensure this book will be of interest to those who want to join the police, those who are currently training to become a police officer, and those who are currently serving. This book is essential reading for all students, scholars, and researchers engaged with policing and the criminal justice sector.

This timely Handbook unpacks the underlying common factors that give rise to corrupting environments. Investigating opportunities to deliver ethical public policy, it explores global trends in public administration and its vulnerability to corruption today, as well as proposing strategies for building integrity and diminishing corruption in public sectors around the globe. Corruption scandals hit the headlines all around the world, across a diverse range of institutional, organisational and cultural settings. Corruption is a major obstacle to political, social and economic development - its 'internationalisation' has had profound implications for counter corruption efforts. The Internationalisation of Corruption provides readers with an analytical framework with which to approach the issue of corruption in international affairs, from the perspective of international studies as an interdisciplinary space in the social sciences. The authors also examine the implications of corruption in world politics, international business and global finance; how corruption is linked to transnational crime networks; and the consequences of corruption for international development and world health. The Internationalisation of Corruption addresses the following questions:  $\emptyset$

Crime is undergoing a metamorphosis. The online technological revolution has created new opportunities for a wide variety of crimes which can be perpetrated on an industrial scale, and

crimes traditionally committed in an offline environment are increasingly being transitioned to an online environment. This book takes a case study-based approach to exploring the types, perpetrators and victims of cyber frauds. Topics covered include: An in-depth breakdown of the most common types of cyber fraud and scams. The victim selection techniques and perpetration strategies of fraudsters. An exploration of the impact of fraud upon victims and best practice examples of support systems for victims. Current approaches for policing, punishing and preventing cyber frauds and scams. This book argues for a greater need to understand and respond to cyber fraud and scams in a more effective and victim-centred manner. It explores the victim-blaming discourse, before moving on to examine the structures of support in place to assist victims, noting some of the interesting initiatives from around the world and the emerging strategies to counter this problem. This book is essential reading for students and researchers engaged in cyber crime, victimology and international fraud. Fraud costs the United Kingdom a reported L198 billion per year and the Crime Survey for England and Wales (March 2016) estimates that there are over 5 million incidents of fraud and 2 million cyber-related crimes committed annually. Preventing and investigating fraud has become a priority for police officers and establishing successful, effective strategies to tackle this new volume crime represents a significant and persistent challenge for the police service. Investigation of Fraud and Economic Crime is written by experts from, and affiliated to, the City of London Police, the lead force for fraud in the UK and home to Action Fraud and the National Fraud Intelligence Bureau (NFIB). It offers practical, straightforward advice to law enforcement agencies dealing with fraud and economic crimes. The book identifies more than fifty different types of fraud and sets out the different strategic and tactical considerations in preventing,

investigating, and disrupting each one. At the centre of the book is the Fraud Investigation Model (FIM), an effective framework encompassing multiagency working, recovery of evidence and victim management, as well as a range of useful features designed to demystify fraud terminology and provide accessible operational guidance. These include key point boxes, highlighting important learning points and investigation best practice; definition boxes, to cut through legal terminology and connect the law to everyday police work; and flow charts, which tackle complex operational and legal procedures and break them down into simple, easy to follow steps.

This book shows how anyone who finds they need to investigate a fraud at work can conduct a successful investigation and maximise their chances of recovering stolen money. Drawing on the experiences of the author, including his role in a number of high profile cases at two organisations at the heart of government, the Treasury and the Metropolitan Police, the book is peppered with real life examples and case studies of the 'frauditor's' experiences, and lessons learned the hard way including the cases of: • The linguist who was lost for words • Doctoring the suits at the hospital • A magician at work • Corporate credit cards for cops

Readable, and written to de-bunk the mysteries of fraud investigation, this book includes interactive case studies to develop the reader's skills in effective fraud detection and investigation.

Private internal investigations by fraud examiners is a growing business for professional services firms. This book presents evaluations of a number of investigation reports in the United States and Norway. The book discusses self-

regulation and regulatory policy. Convenience theory is introduced as an integrated explanation of white-collar crime.

The Handbook of Fraud Deterrence encompasses the applicable professional standards and common applications for forensic accounting, fraud deterrence, and fraud investigation services. It is the first book that explains fraud deterrence through internal control improvement within the structure of forensic accounting procedures.

Substantially reduce the largely hidden cost of fraud, and reap a new competitive advantage. As the title suggests, *Countering Fraud for Competitive Advantage* presents a compelling business case for investing in anti-fraud measures to counter financial crime. It looks at the ways of reaping a new competitive advantage by substantially reducing the hidden cost of fraud. Aimed at a wide business community and based on solid research, it is the only book to put forward an evidence-based model for combating corporate fraud and financial crime. Despite its increase and capture of the news headlines, corporate fraud is largely ignored by most organizations. Fraud is responsible for losses of up to nine percent of revenues—sometimes more. Yet, most organizations don't believe they have a problem and don't always measure fraud losses. This highlights an area for capturing a competitive advantage—with the right counter-fraud strategy,

massive losses due to the cost of fraud can be reduced for a fraction of the return. Advocates a new model for tackling fraud and illustrates theories with best practice examples from around the world The authors have close links with the Counter Fraud Professional Accreditation Board: Jim Gee is a world-renowned expert in the field, and has advised private companies and governments from more than 35 countries. Mark Button is Director of the leading Centre for Counter Fraud Studies, Portsmouth University, U.K. Organizations are losing millions of dollars to fraud. This book outlines a comprehensive approach to reducing financial crime and helping return some of the revenue lost to the cost of fraud. There are an estimated 40,000 international Non-Government Organisations (NGOs), working in an enormous global aid industry; official development assistance alone reached £90bn in 2014. This is supplemented by huge voluntary giving – the UK public, for example, give around £1bn a year to overseas causes. These organisations face a unique challenge from fraud and corruption. Operating in the world's most under-developed and fragile environments, with minimal infrastructure and trust-based cultures, the risk is high. And, being wholly reliant on donors and supporters for income, so are the stakes. Researchers make different estimates of the scale of the problem facing the sector. Some research implies that losses to the global aid budget caused by

occupational fraud and abuse may be in the billions of pounds, while those to the British public's voluntary overseas donations could be in the tens of millions. For many sector professionals working in the developing world, these estimates are readily believable. *Fighting Fraud and Corruption in the Humanitarian and Global Development Sector* by Oliver May is a timely, accessible and relevant how-to guide, which explores the scale and nature of the threat, debunks pervasive myths, and shows readers how to help their NGOs to better deter, prevent, detect and respond to fraud and corruption.

This eBook is designed to provide the reader with accurate analyses of the AML/CTF Financial and Legal Intelligence, law and practice in the nations of the world with the most current references and resources. The eBook is organized around five main themes: 1. Money Laundering Risk and Compliance; 2. The Law of Anti-Money Laundering and Compliance; 3. Criminal and Civil Forfeiture; 4. Compliance and 5. International Cooperation. Each chapter is made up of five parts. Part I, "Introduction," begins with the analysis of money laundering risks and compliance with the recommendations of the Financial Action Task Force (FATF), and then concludes with the country's rating based on the International Narcotics Control Strategy Report (INCSR) of the U.S. State Department. Part II, "Anti-Money Laundering and Combating Terrorist Financing (AML/CTF)" and Part

III, "Criminal and Civil Forfeiture," evaluate the judicial and legislative structures of the country. Given the increasing global dimension of AML/CTF activities, these sections give special attention to how a country has created statutes, decisions, policies and the judicial enforcement procedures needed to combat money laundering and terrorist financing. Part IV, "Compliance," examines the most critical processes for the prevention and detection of money laundering and terrorist financing. This section reflects on the practical elements that should be in place so that financial institutions can comply with AML/CTF requirements; these are categorized into the development and implementation of internal controls, policies and procedures. Part V, "International Cooperation," reviews the compilation of international laws and treaties between countries working together to combat money laundering and terrorist financing. As these unlawful activities can occur in any given country, it is important to identify the international participants who are cooperating to develop methods to obstruct these criminal activities.

Fraud: The Counter Fraud Practitioner's Handbook looks at fraud investigation methods and explores the practical options for preventing and remedying fraud. An effective fraud and financial crime strategy involves intelligence and prevention, criminal and civil legal procedures, and asset recovery, all of which

