

## James D Ratley Cfe President Association Of Certified

Foreign Corrupt Practices Act Compliance Guidebook shows readers how the Foreign Corrupt Practices Act (FCPA) has grown to critical importance to any U.S. company that does business in a global environment, as well as foreign companies that supply or have agency agreements with U.S. companies. It provides an overview of the business risks and guidance on spotting potential red flags regarding FCPA violation. Business professionals are provided with practical guidance on managing FCPA requirements as part of an overall compliance program.

Real case studies on Internet fraud written by real fraud examiners Internet Fraud Casebook: The World Wide Web of Deceit is a one-of-a-kind collection of actual cases written by the fraud examiners who investigated them. These stories were hand-selected from hundreds of submissions and together form a comprehensive, enlightening and entertaining picture of the many types of Internet fraud in varied industries throughout the world. Each case outlines how the fraud was engineered, how it was investigated, and how perpetrators were brought to justice Topics included are phishing, on-line auction fraud, security breaches, counterfeiting, and others Other titles by Wells: Fraud Casebook, Principles of Fraud Examination, and Computer Fraud Casebook This book reveals the dangers of Internet fraud and the measures that can be taken to prevent it from happening in the first place.

In Policing Fraud, Association of Certified Fraud Examiners (ACFE) President James D. Ratley, CFE, shares detailed accounts of his life, from his time on the Dallas police force to his role in helping to create a profession and establishing the largest anti-fraud organization in the world. In this book, you will learn about: The early days of the ACFE How a two-man start-up that would eventually become the world's largest anti-fraud organization Life in the Dallas Police Department working as a beat cop, in Internal Affairs and Vice, and as part of a white-collar crime task force

Written by a long-standing practitioner in the field, this timely and critical work is your best source for understanding all the complex issues and requirements associated with corporate compliance. It provides clear guidance for those charged with protecting their companies from financial and reputational risk, litigation, and government intervention, who want a robust guide to establish an effective compliance program.

This extract is from chapter 2 in Foreign Corrupt Practices Act Compliance Guidebook, by Martin T. Biegelman and Daniel R. Biegelman. The focus is on an understanding of the Foreign Corrupt Practices Act (FCPA) statute, its enforcement policies and penalties, as well as important case law and the role of government. It is not just large, multinational companies that are violating the FCPA; it is also smaller, private companies and individuals who are employing questionable practices. This chapter provides an overview of the statute and how it is applied to best ensure compliance.

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

Essential guidance on the new fair value rules for accounting managers, auditors, and fraud investigators Fair Value accounting is emerging as the next prime opportunity for financial statement fraud. Explaining the many complex applications of fair value accounting in the preparation of financial statements, Fair Value Accounting Fraud offers timely guidance on an up-and-coming issue as U.S. and international accounting rules pertaining to the use of fair value accounting continue to change. You'll find discussion of U.S. GAAP and IFRS rules on fair value accounting issues, highlighting the areas most vulnerable to fraud Explanations of 75 categories of fair value accounting fraud schemes Fraud risk checklist that you can put to immediate use Practical detection techniques useful for auditors, investigators and others who rely on financial statements Expert advice from Gerard Zack, CFE, CPA, author of Fraud and Abuse in Nonprofit Organizations: A Guide to Prevention and Detection Comparing US accounting standards to International Financial Reporting Standards-thereby making this book useful worldwide- Fair Value Accounting Fraud helps you understand the new rules and develop new auditing and investigative techniques to enable you to detect potential fraud.

Policing Fraud: My Journey from Street Cop to Anti-Fraud Leader

How-to, authoritative guidance for creating a best-in-class fraud prevention and compliance program in any organization Now in a Second Edition, this practical book helps corporate executives and managers understand the full ramifications of good corporate governance and compliance. It covers best practices for establishing a unit to protect the financial integrity of a business; theories and models on how and why fraud occurs in an organization; importance of strong internal controls; major compliance and corporate

governance initiatives and milestones since 1985; and more. Complete coverage includes implementation guidance for a robust fraud prevention and compliance program, including sample policies, best practice examples, and a 14-point management antifraud program. Covers fraud risk assessment and prevention guidance Looks at global risk issues, including the Foreign Corrupt Practices Act (FCPA) and UK Bribery Act Examines amendments to the Federal Sentencing Guidelines for Organizational Crime Discusses Dodd-Frank Whistleblower Provisions Explores enterprise risk management key program elements Offers coverage of how fraud and compliance failures contributed to the financial crisis Includes enhanced principles for fraud data mining Presents new cases, checklists and real-world examples, expanded international coverage, and the latest technological tools Shows executives and managers what their responsibilities are regarding fraud prevention, internal controls, and compliance Provides an instructor's website, including a test bank Other titles by Biegelman: Building a World-Class Compliance Program and Foreign Corrupt Practices Act Compliance Guidebook Completely revised and updated, Executive Roadmap to Fraud Prevention and Internal Control, Second Edition is every manager's best resource for understanding all the complex issues and responsibilities associated with fraud and compliance. Praise for Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance "Martin Biegelman and Joel Bartow convert their lifelong experiences and unparalleled knowledge into a concise, well-written book. They provide the essential tools to take aspirational goals for fraud prevention and compliance and build them into concrete and effective programs." —From the Foreword by Bradley J. Bondi, Partner, Caldwater, Wickersham & Taft LLP "Executive Roadmap touches all the bases on corporate fraud. The authors – both experienced fraud investigators and federal law enforcement agents – lay out the history and major milestones of corporate fraud, and discuss with precision the key issues facing today's executives and compliance leaders. The book provides a valuable overview for business leaders looking to develop and implement effective compliance programs and instill a culture of integrity in order to help their organizations defeat the challenges posed by today's sophisticated fraudsters." —Jeffrey Eglash, Senior Counsel, Litigation & Legal Policy, GE "Biegelman and Bartow provide great insight into not just how fraud occurs inside of companies, but why. Preventing fraud requires a solid understanding of both, making this book a must read for any executive who is serious about creating the compliance mechanisms and the corporate culture needed for effective fraud prevention." —Aaron G. Murphy, Partner, Latham & Watkins LLP "Business leaders would be wise to follow the recommendations in this book. Fraud prevention is more than just creating a set of policies. As the subtitle indicates, it is essential to create a culture of compliance. Empty words accomplish nothing. The authors, both experienced fraud examiners, have spent decades investigating fraud, as well as developing strategies to prevent it. This book is an essential tool in creating an anti-fraud environment in any company." —James D. Ratley, CFE, President & CEO, Association of Certified Fraud Examiners "Biegelman and Bartow's Executive Roadmap to Fraud Prevention and Internal Control is an essential guide for all who have an interest in eradicating corporate or institutional fraud. Written by experts in detecting and preventing fraud in its myriad forms, this book is a handy source for those who hope to avoid the predicaments that the authors have seen or in managing the crises that arise when the problems cannot be avoided. The new second edition is an indispensable addition to the libraries of internal compliance and legal officers, and forensic accountants." —Joel M. Cohen, Partner, Gibson Dunn & Crutcher, former New York federal prosecutor and liaison to the French Ministry of Justice and OECD "Biegelman & Bartow's book offers expert guidance to anyone tasked with understanding and tackling fraud in the workplace. Their straightforward approach informs the reader and provides a roadmap and guidance for implementation of an effective fraud mechanism within any organization – small or large. I plan to provide a copy of the book to my Board of Directors and executive members of management." —Lisanne E. S. Cottington, Compliance Officer, Insight Enterprises, Inc. "This next edition is extremely timely. It covers key topics that any management member needs to know in today's regulatory climate. These authors have used their extensive corporate and government experience to create a practical and easy to understand compliance guide. A superb resource for any executive." —Karen Popp, Partner at Sidley Austin LLP and former federal prosecutor and Associate Counsel to President Clinton "With executives increasingly on the hot seat when corporate compliance issues arise, clear guidance regarding risk areas and best practices is invaluable. Executive Roadmap to Fraud Prevention and Internal Control contains a timely combination of illustrative stories and practice tips regarding hazards in this complex area. It is a good resource for both corporate executives and the many professionals assisting corporations to prevent or detect fraud and build a culture of legal compliance." —Barb Dawson, partner with focus on internal investigations and business litigation, Snell & Wilmer LLP "Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance is a truly phenomenal book. Martin Biegelman and Joel Bartow have accomplished an incredible achievement: they have flawlessly bridged the chasm between the theoretical/academic and practical/tangible. This is a volume that should not be on the bookshelf of every manager interested in compliance and fraud prevention (which should be every manager); it should be dog-eared and open on the desktop of every such manager! Kudos to Messrs. Biegelman and Bartow!" —William J. Kresse, M.S., J.D., CPA, CFF, CFE; Associate Professor, Graham School of Management; Director, Center for the Study of Fraud and Corruption, Saint Xavier University, Chicago "Biegelman and Bartow have again provided an invaluable resource for leaders in the corporate world who have responsibility for fraud, integrity, and compliance. They send a clear message that addressing fraud is a two part process- establishing robust controls and detection measures; and creating a culture of compliance and integrity. This work provides a detailed tour through the world of fraud controls while keeping the importance of culture at the forefront." —Ronald C. Petersen, Executive Director, Global Security, Ally Financial "From the perspective of an ethics and compliance practitioner, Martin Biegelman's and Joel Bartow's new offering is a Thanksgiving feast. Too often, companies and organizations get caught up in the moment, and don't stand back to examine the cultural, organizational and historic reasons that fraud exists. Biegelman and Bartow plow that road, and use their insights to offer invaluable tips in the design of effective anti-fraud programs." —James D. Berg, Vice President,

Chief Ethics and Compliance Officer, Apollo Group Inc. "Biegelman and Bartow have indeed produced a functional roadmap for the executive to follow in fraud prevention and internal control. This book is a great asset for those engaged in the seemingly endless struggle to control fraud. A 'must read' for the industry." —Raymond L. Philo, MPA, Executive Director, Economic Crime Institute, Utica College "As if Executive Roadmap to Fraud Prevention and Internal Control wasn't a powerful enough tool for fraud fighters, now Biegelman and Bartow have added fresh insight and advice to the second edition. With compelling updates on costly internal and external fraud and corruption, together with easy-to-read descriptions of latest fraud-fighting technologies, this is a must-read for fraud examiners, auditors, attorneys and others—whether they've read the first edition or not." —Peter Goldmann, President, White-Collar Crime 101 LLC/FraudAware "Fraud borders on the ubiquitous in contemporary corporate culture. This book provides a rich and comprehensive guide to crafting a state of the art fraud deterrence program. While the book is sure to better equip corporate executives and directors in their fight against fraud, I intend to draw heavily upon its content in educating accounting students who represent the CEO's and CFO's of the future." —Ingrid E. Fisher, PhD, CPA, Associate Professor and Chair of the Department of Accounting and Law, The University at Albany-SUNY "The book's exploration of fraud theories ranging from 'rotten apple' to the 'potato chip' (can't eat just one!), provides useful examination of the psychology of corporate fraud that explains its recurring nature and offers clues to creating a fraud resistant culture." —Zachary W. Carter, Partner and head of the Trial Group, Dorsey & Whitney LLP and former United States Attorney for the Eastern District of New York

Contract and procurement fraud, collusion, and corruption are worldwide problems. Such wrongdoing causes federal, state, and local governments, as well as private-sector corporations and businesses, to lose funds and profits, while the wrongdoers unjustly benefit. Bid riggers conspire to eliminate fair and open competition and unjustly increase prices, allowing some to monopolize industries. Too often, contracting officials and others responsible for placing orders or awarding contracts compromise their integrity and eliminate fair and open competition to favor vendors offering bribes or gifts. This results in unfair playing fields for vendors and causes financial losses for businesses, government agencies, and taxpayers. Charles Piper's Contract and Procurement Fraud and Corruption Investigation Guidebook educates readers on fraud and corruption schemes that occur before, during, and after contracts are awarded. This book teaches not only how to identify such wrongdoing, but also how to investigate it and prevent reoccurrence. Piper shares the Piper Method of Conducting Thorough and Complete Investigations, his innovative and proven method of investigating contract and procurement fraud, and demonstrates its principles with personal, on-the-job examples (which he calls "War Stories") woven throughout the text. Intended for criminal justice students, as well as investigators, auditors, examiners, business owners, policy-makers, and other professionals potentially affected by fraud, this book is a must-read guide to effective procurement and contract fraud investigations from inception to testimony. According to private and public estimates, approximately \$24 million is lost per hour to healthcare waste, fraud, and abuse. A must-have reference for auditors, fraud investigators, and healthcare managers, Healthcare Fraud: Auditing and Detection Guide provides tips and techniques to help you spot—and prevent—the "red flags" of fraudulent activity within your organization. Eminently readable, it is your "go-to" resource, equipping you with the necessary skills to look for and deal with potential fraudulent situations.

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