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--Fraud prevention and detection : Detecting fraud ;
Determining the exposure to fraud ; Assessing the risk that

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fraud is occurring (or will occur) ; External symptoms ; Identifying areas of high risk for fraud ; Looking at the exposures from the fraudster's perspective ; Approach 1: Control weaknesses ; Approach 2: Key fields ; Being alert to the symptoms of fraud ; Building programs to look for symptoms ; Investigating and reporting instances of fraud ; Implementing controls for fraud ...

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Control prevention (preventive control) is a measure to prevent mistakes and fraud before the error or fraud occurred. Detective control is the act of finding errors and fraud after the error / fraud occurred. While the correction control is action taken to correct the error (Bodnar and Hopwood, 2010: 155).

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