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Planning and Conducting Your Internal Fraud Examination James D. Ratley, CFE President and CEO Association of Certified Fraud Examiners

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outline the steps and processes involved in planning and conducting a fraud investigation.

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fraud/embezzlement investigations, including filing bond claims, working with authorities, and strategic planning, mergers and acquisitions, human resources consulting, regulatory consulting, and a variety of other consulting projects. He is a frequent speaker on topics related to the credit union industry on both a local and national level. He has written articles for several credit union

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Planning and Conducting Corporate Fraud Investigations

Every fraud investigation is unique, as each fraud has its own set of facts and details. To detail the process of a fraud investigation would take an entire book, but a few generalities bear mentioning.

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