

Recommended Roles and Responsibilities for Preventing, Detecting, Investigating, and Recovering Internal Fraud

Action Required	Investigation Unit	Internal Audit	Finance/ Accounting	Executive Mgmt	Line Mgmt	Risk Mgmt	Legal	Public Relations	Employee Relations
1. Determining, Managing, and Deploying Controls to Prevent Fraud	S	S	S	AR	AR	S	S	S	S
2. Incident Reporting	P	S	S	S	S	S	S	S	S
3. Investigation of Fraud	P	S					S		S
4. Referrals to Law Enforcement	P						S		
5. Recovery of Monies due to Fraud	P								
6. Recommendations to Prevent Fraud	AR	AR	S	S	S	S	S	S	S
7. Internal Control Reviews		P							
8. Handle Cases of a Sensitive Nature	P	S		S		S	S		S
9. Publicity/Press Releases	S	S						P	
10. Civil Litigation	S	S					P		
11. Corrective Action Recommendations to Prevent Recurrences	AR	AR		S	AR	S	S		
12. Monitor Recoveries	S		P						
13. Pro-active Fraud Auditing	S	P							
14. Provide Fraud Education/Training	P	S			S			S	
15. Risk Analysis of Areas of Vulnerability	S	S		S	S	P			
16. Case Analysis	P	S							
17. Hotline	P	S							
18. EthicsLine	S	S					P		

P (Primary Responsibility); S (Secondary Responsibility); AR (Assurance Responsibility)

Minimum Recommended Corresponding Training

Seminar Title	Investigation Unit	Internal Audit	Finance/ Accounting	Executive Mgmt	Line Mgmt	Risk Mgmt	Legal	Public Relations	Employee Relations
Corporate Fraud Prevention and Detection (3-days)	X	X	X	X	X	X	X	X	X
Advanced Interviewing Techniques for Investigating Internal Fraud and Abuse (2-Days)	X	X					X		X