

Contents

<i>Preface</i>	ix
<i>Acknowledgments</i>	xi
<i>About the ACFE</i>	xvii
PART I	1
1 INTRODUCTION	3
2 LEGAL ISSUES PERTAINING TO FRAUD	43
3 FRAUD RISK ASSESSMENT	75
4 PREVENTING AND DETECTING FRAUD	101
5 FRAUD INVESTIGATION	141
6 INTERVIEWING WITNESSES AND SUSPECTS	179
PART II	209
7 ASIA-PACIFIC REGION	211
Australia	213
China	218
Japan	221
Malaysia	225
New Zealand	227
Philippines	231
Singapore	234
South Korea	237
Taiwan	241

CONTENTS

8 CANADA	245
9 EASTERN EUROPE AND WESTERN/CENTRAL ASIA	251
Bulgaria	253
Czech Republic	256
Poland	259
Slovenia	262
10 LATIN AMERICA AND THE CARIBBEAN	265
Brazil	267
Chile	270
Mexico	277
Peru	281
11 MIDDLE EAST AND NORTH AFRICA	287
Cyprus	289
Egypt	292
Jordan	294
Oman	296
United Arab Emirates	298
12 SOUTHERN ASIA	303
India	305
Pakistan	309
13 SUB-SAHARAN AFRICA	315
Kenya	317
Mauritius	320
South Africa	323
14 UNITED STATES	329
15 WESTERN EUROPE	337
Denmark	339
France	342
Germany	349
Greece	352
Netherlands	354
Norway	357
Spain	361
Switzerland	365
United Kingdom	368
<i>Index</i>	373