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Investigation Planning and Conducting a Fraud Examination 2016 Fraud Examiners Manual 3.103 The results of an examination can be communicated in various ways.

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**PLANNING AND CONDUCTING A FRAUD EXAMINATION**

When conducting a fraud examination, the fraud examiner should assume litigation will follow, act on predication, approach cases from two perspectives, move from the general to the specific, and use the fraud theory approach.

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**2014 Sample Chapter Planning and Conducting a Fraud**

Planning and Conducting a Fraud Examination Investigation 3.102 2014 Fraud Examiners Manual

Obtaining Evidence The value of a fraud examination rests on the credibility of the evidence obtained.  
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**Commonwealth Fraud Control Framework 2017 ag gov au**

fraud control plans, and appropriate prevention, detection and investigations measures. However, while However, while all entities face fraud risks, each entity faces different fraud risks.  
<http://waqarahmed.co/Commonwealth-Fraud-Control-Framework-2017-ag-gov-au.pdf>

**Conducting Fraud Risk Assessments Successfully ISACA**

Conducting Fraud Risk Assessments Successfully Mary Breslin MBA, CIA, CFE  
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