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Fraud

Chartered Institute of Internal Auditors

Internal audit has an important role to play in ensuring that management has effective systems in place to detect and prevent corrupt practices within an organisation. This is part of its normal role of supporting the board's and audit committee's oversight of risk management.

But it is not the job of internal audit directly to detect or prevent corrupt practices. This is for executive management. Internal audit's role includes promoting anti-fraud and anti-bribery best practice, testing and monitoring systems and advising on change where it is needed.

Read our [position statement on fraud and corrupt practices](#)

A comprehensive guide to fraud risk management

Published by CIMA, this guide covers prevention, detection and response in addition to providing practical examples of policies, plans and strategy.

Read the guide [Fraud risk management](#)

Managing the business risk of fraud

Learn how boards, senior management and internal auditors can prevent, detect and fight fraud in their organisation.

Read our detailed guide [managing the business risk of fraud](#)

Using IT to prevent and detect fraud

Read about the types of data analysis you can use to detect fraud. This guide also provides a technology fraud risk assessment template.

Read our guide on [fraud prevention and detection in an automated world](#)

Fraud risk assessment

Learn about the purpose of an assessment and how to conduct one.

Read our insights on [fraud risk assessment](#)

Fraud Advisory Panel

The [Fraud Advisory Panel](#) is a charity that works to raise the awareness of fraud. It writes excellent guidance on detecting, preventing and dealing with fraudulent activity.

Browse their [guides on different sectors and activities](#)

External resources

[HM Treasury](#) publishes guides for managers and statistical analysis on fraud in government.

[A fresh approach to combating fraud in the public sector](#), published by the National Fraud Authority.