



## **Fraud Bulletin #4 – Summing it all up**

This is the last bulletin in Internal Audit Services' series on fraud, and we would like to thank everyone for reading our bulletins. We hope that they have helped you to be a little more aware of what fraud is and to understand some detection and prevention methods.

### **Here is a summary of the Bulletins:**

#### **Bulletin #1 – What is fraud?**

- What fraud is and isn't
- Types of fraud
- Impacts of fraud
- How to report fraud

#### **Bulletin #2 - Fraud Detection**

- Perpetrators of fraud
- Red flags
- Other red flags
- Fraud Triangle: motive, rationalization and opportunity

#### **Bulletin #3 - Fraud Prevention**

- Tone at the Top
- The perfect opportunity
- Internal controls

#### **What's next?**

All our fraud bulletins will be posted on our website – please see the link at the end of this bulletin - in the next few days.

We will have everything you need to educate your team on our website over the coming weeks.

- Fraud bulletin series
- Fraud Awareness and Education Presentation
- Fraud Risk Assessment Tools:
  - Who should conduct a fraud risk assessment?
  - Why should a fraud risk assessment be done?
  - Fraud Risk Assessment Template
  - Fraud risk scenarios to assist in fraud risk assessments
  - What to do if you suspect a fraud
- Top 10 Scams affecting Canadians



### **What can you do?**

- Be informed
- Check out the IAS website
- Read our bulletins
- Share this information with your colleagues
- Ask us questions - our contact information is available on our website.

**Note:** Internal Audit Services is available to conduct fraud awareness training for groups of any size.

### **What to do if you suspect a fraud**

You can report a suspected fraud to:

- Your supervisor, director, chair or dean
- Any member of senior administration
- Internal Audit Services

Or you can contact the University's Whistleblower Hotline, ConfidenceLine:

Toll-free at 1-800-661-9675 or online at [MacEwan.ConfidenceLine.net](http://MacEwan.ConfidenceLine.net)

### **See the IAS website for more information**

<https://www.macewan.ca/wcm/ExecutiveandGovernance/OfficeofGeneralCounsel/InternalAuditServices/index.htm>