

# Duke University Fraud Reporting Hotline 919.613.7640



## Red Flags of Fraud

- Employee lifestyle changes
- Personal financial crisis
- Behavioral changes
- High turnover
- Refusal to take vacation or sick leave
- Lack of controls, override of controls

## On-line Resources

Association of Certified Fraud Examiners

[www.cfenet.com](http://www.cfenet.com)

Office of Management and Budget (OMB)

[www.whitehouse.gov/omb](http://www.whitehouse.gov/omb)

National Institutes of Health

[www.nih.gov](http://www.nih.gov)

U.S. Department of Education

[www.ed.gov](http://www.ed.gov)

Information for Financial Aid Professionals (IFAP)

[www.ifap.ed.gov](http://www.ifap.ed.gov)

American Institute of Certified Public Accountants

[www.aicpa.org](http://www.aicpa.org)

Committee of Sponsoring Organizations of the  
Treadway Commission (COSO)

[www.coso.org](http://www.coso.org)

Compliance Week (subscription service)

[www.complianceweek.com](http://www.complianceweek.com)

Financial Executives International

[www.fe.org](http://www.fe.org)

U.S. General Accounting Office

[www.gao.gov](http://www.gao.gov)

Information Systems Audit and Control Association

[www.isaca.org](http://www.isaca.org)

The Institute of Internal Auditors

[www.theiia.org](http://www.theiia.org)

Institute of Management Accountants

[www.imanet.org](http://www.imanet.org)

Public Companies Accounting Oversight Board

[www.pcaobus.org](http://www.pcaobus.org)

Securities and Exchange Commission

[www.sec.gov](http://www.sec.gov)

Society for Human Resource Management

[www.shrm.org](http://www.shrm.org)

[www.GrantThornton.com](http://www.GrantThornton.com)