**Fraud control types**

Before fraud

* Segregation of duties
* Physical & data security
* Use signed documents
* Fraud education
* Employee support programs
* Background checks
* Make certain that all cash and checks received are promptly recorded and deposited in the form in which they were received.
* Issue receipts for cash
* Conduct random internal audit testing and inspections
* Ensure no one employee has too much control over multiple functions

During fraud

* Monitoring activities
* Surprise audits
* Mandatory vacations
* Anonymous tipping hotline
* Complaint or fraud investigation
* Coordinate with external auditors and take appropriate action based on their findings
* Conduct a fraud risk assessment while reviewing the relationships involved with structured incentives, financial metrics and executive compensation plans
* Physically count asses

After fraud

* Amend controls
* Fidelity insurance
* Employee bonding
* Establish clear concise written policies to employees