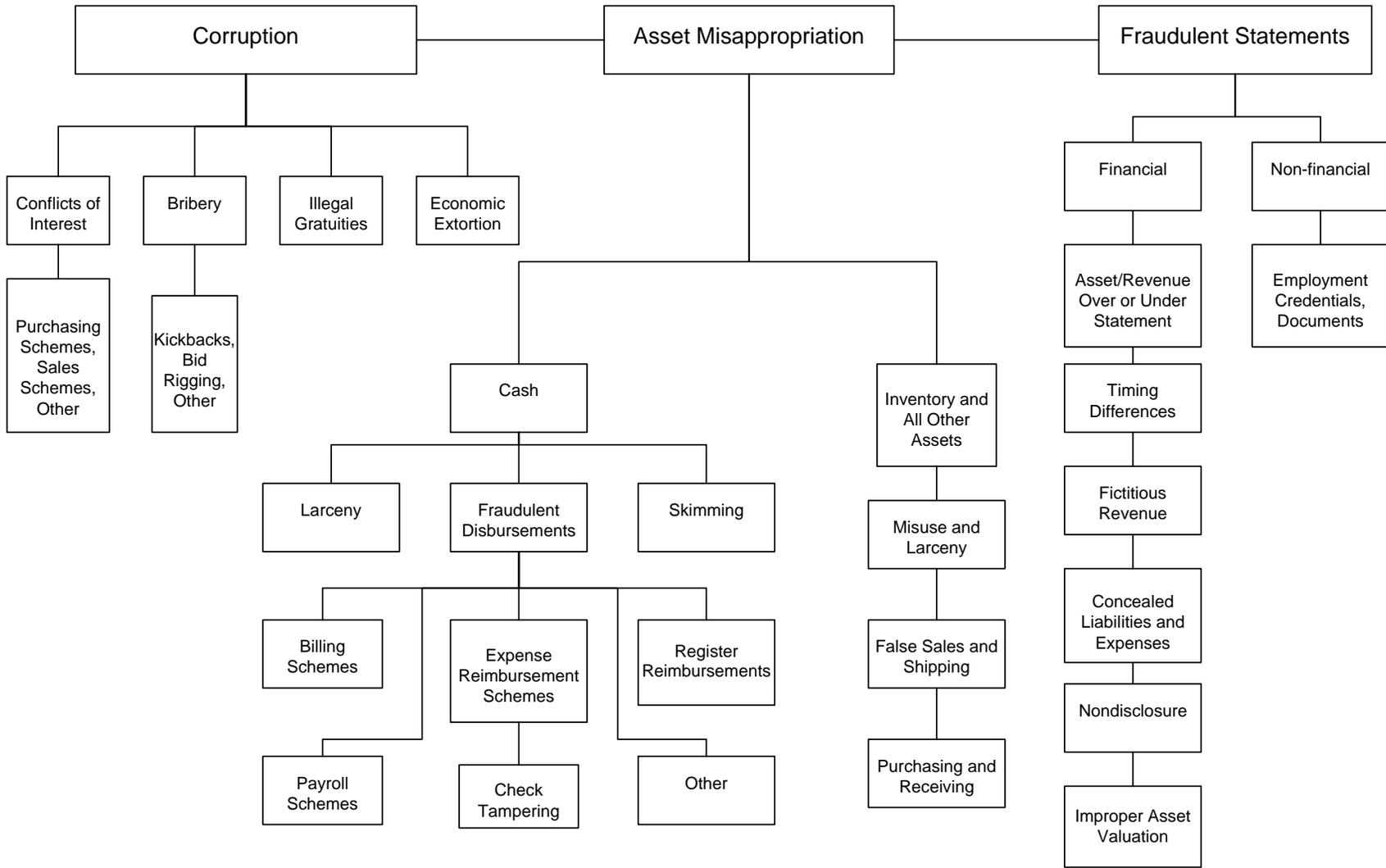


# Fraud Tree



Source: Institute of Internal Auditors