

Learning Objectives

- Recognize how criminals are trying to take advantage of the COVID-19 pandemic.
- Identify internal controls companies should be using to protect themselves.
- Describe IT and other frauds as well as cybersecurity in a COVID-19 environment.

Section 1

- Review of Fraud
- The Fraud Triangle
- The Elements of Fraud
- Occupational Frauds
- Non-Occupational Frauds
- COVID-19 Cybersecurity Risks
- Cybersecurity Risk Factors

Section 2

- COVID-19 Scams and Frauds
- Testing Scams
- Vaccination Card Scams
- COVID-19 Contact Tracers
- COVID-19 Survey Scams
- Prevention Scams
- App Scams
- Phishing Scams
- Bailout Scams
- Stimulus Check Scams
- Business Loan Scams
- Funeral and Cremation Scams
- Business Frauds
- Robocall Scams
- Data Breaches
- Unemployment Scams
- Consequences of Committing Frauds
- Internal Controls