





































- available at; <https://blog.lowerrisk.com/why-fraud-prevention-matters/>
- [19]. Machado, M., Rílany R., & Gartner, I., R. (2018). The Cressey hypothesis (1953) and an investigation into the occurrence of corporate fraud: an empirical analysis conducted in Brazilian banking institutions. *Revista Contabilidade & Finanças*, 29(76), 60-81. Epub November 06, 2017. <https://doi.org/10.1590/1808-057x201803270>.
- [20]. Mohamed, Y., K., Ahmad, K., A.H. & Jon, S. (2015). Fraudulent Financial Reporting: An Application of Fraud Models to Malaysian Public Listed Companies. *The Macrotheme Review A multidisciplinary journal of global macro trends*.
- [21]. Morawczynski, O. (2015). Fraud in Uganda: How Millions Were Lost to Internal Collusion. Available on: <https://www.cgap.org/blog/fraud-uganda-how-millions-were-lost-internal-collusion>
- [22]. Office of Internal Oversight Services (OIOS, 2018). Report of UNHCR Operations in Uganda.
- [23]. Price Water House Coppers (2018). Fraud: The overlooked competitor. 2018 Global Economic Crime and Fraud Survey UGANDA REPORT.
- [24]. Rudewicz, Y., F & J.D (2011). The Fraud Diamond: Use of Investigative Due Diligence to Identify the “Capability Element of Fraud”. *Cttma newsletter*. VOLUME IV, ISSUE 1 FEBRUARY 2011.
- [25]. Schuchter, A., & Levi, M. (2015). Beyond the fraud triangle: Swiss and Austrian elite fraudsters.
- [26]. Sutherland, R., J. (1977). Income velocity and commercial bank portfolios. *The Journal of Finance*. Volume 32, Issue 5; December 1977, Pages 1752-1758.
- [27]. Thanasak, R. (2016). Beyond the Fraud Diamond. *International Journal of Business Management and Economic Research (IJBMER)*, Vol 7(1),2016, 474-476.
- [28]. The Guardian. (2019). Ugandan financial fraud victims: Still fighting for compensation years later. Available on; <https://www.theguardian.com/global-development-professionals-network/2016/jan/13/ugandan-victims-still-fighting-for-compensation-years-late-cowe>.
- [29]. Wolfe, D., T., and Dana, R. H. (2004). "The Fraud Diamond: Considering the Four Elements of Fraud." *CPA Journal* 74.12.P 38-42.
- [30]. Woods, D. (2011). Fraud in business - especially amongst senior management - is on the increase.