Visit the website of the Association of Certified Fraud Examiners at http://www.acfe.com/. Go to Report to the Nations on the bottom right side of the page. Look at the Highlights link under the Executive Summary. Write a reaction paper using the following parameters:

1. Give a condensed recap of the Summary of Findings. Be brief and to the point. Do not just re-write what is published on the website. Two or three paragraphs should suffice. If you must use more do it, but try to remember that in business writing, as in many other communications, if you don't get the attention of your audience quickly, all is lost.

2. Pick three things you found about ethical and legal violations and give your opinion on why they occur and recommend at least two ways of preventing each one that you select. For purposes of this assignment, your reasoning and the way you express your opinion are more important than the positions you take. Try to do this part using no more words than you did in the summary.

3. Which of your findings (may be one of the items of the three you chose, but not necessarily), surprised you the most? Why?