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*Election Fraud
Detecting And
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CROSS AMY

*Managing
Conflict of
Interest in the
Public Service
OECD
Guidelines
and Country
Experiences*

Cambridge
University
Press
This book is
open access
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This book
addresses the
peculiarities of
the current
presidential
election
system not

yet addressed
in other
publications. It
argues that
any rules for
electing a
President that
may have a
chance to
replace the
current ones
should provide
an equal
representation

of states as equal members of the Union, and of the nation as a whole. This book analyzes the National Popular Vote plan and shows that this plan may violate the Supreme Court decisions on the equality of votes cast in statewide popular elections held to choose state electors. That is, the National Popular Vote plan may violate the Equal Protection Clause of the

Fourteenth Amendment. The book proposes a new election system in which the will of the states and the will of the nation as a whole are determined by direct popular elections for President and Vice President in the 50 states and in D.C. This system a) would elect President a candidate who is the choice of both the nation as a whole and of the states as equal members of the Union, b) would let the

current system elect a President only if the nation as a whole and the states as equal members of the Union fail to agree on a common candidate, and c) would encourage the candidates to campaign nationwide. The second edition has been updated to include a proposal on how to make established non-major party presidential candidates and independent candidates welcome

participants in national televised presidential debates with the major-party candidates. Fraud, Electoral Reform, and Democratization in Costa Rica Cornell University Press
A powerful new tool for all forensic accountants, or anyone who analyzes data that may have been altered Benford's Law gives the expected patterns of the digits in the numbers in tabulated data

such as town and city populations or Madoff's fictitious portfolio returns. Those digits, in unaltered data, will not occur in equal proportions; there is a large bias towards the lower digits, so much so that nearly one-half of all numbers are expected to start with the digits 1 or 2. These patterns were originally discovered by physicist Frank Benford in the early 1930s, and

have since been found to apply to all tabulated data. Mark J. Nigrini has been a pioneer in applying Benford's Law to auditing and forensic accounting, even before his groundbreaking 1999 *Journal of Accountancy* article introducing this useful tool to the accounting world. In Benford's Law, Nigrini shows the widespread applicability of Benford's Law and its practical

uses to detect fraud, errors, and other anomalies. Explores primary, associated, and advanced tests, all described with data sets that include corporate payments data and election data. Includes ten fraud detection studies, including vendor fraud, payroll fraud, due diligence when purchasing a business, and tax evasion. Covers financial statement	fraud, with data from Enron, AIG, and companies that were the target of hedge fund short sales. Looks at how to detect Ponzi schemes, including data on Madoff, Waxenberg, and more. Examines many other applications, from the Clinton tax returns and the charitable gifts of Lehman Brothers to tax evasion and number invention. Benford's Law	has 250 figures and uses 50 interesting authentic and fraudulent real-world data sets to explain both theory and practice, and concludes with an agenda and directions for future research. The companion website adds additional information and resources. <u>Fraud and Politics in the Savings and Loan Crisis</u> JHU Press This volume offers a number of forensic indicators of
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election fraud applied to official election returns, and tests and illustrates their application in Russia and Ukraine. Included are the methodology's econometric details and theoretical assumptions. The applications to Russia include the analysis of all federal elections between 1996 and 2007 and, for Ukraine, between 2004 and 2007. Generally, we find that fraud has

metastasized within the Russian polity during Putin's administration with upwards of 10 million or more suspect votes in both the 2004 and 2007 balloting, whereas in Ukraine, fraud has diminished considerably since the second round of its 2004 presidential election where between 1.5 to 3 million votes were falsified. The volume concludes with a consideration of data from

the United States to illustrate the dangers of the application of our methods without due consideration of an election's substantive context and the characteristics of the data at hand. *defending and expanding Americans' right to vote* A E I Press This book tells the story of how the way in which we conduct elections has changed after the Florida recount litigation of 2000. Some of

the nation's leading experts look at various aspects of election administration, including issues of ballot format, changes in registration procedures, the growth in the availability of absentee ballot rules and other forms of "convenience voting," and changes in the technology used to record our votes. They also look at how the Bush v. Gore decision has been used by courts that monitor the

election process and at the consequences of changes in practice for levels of invalid ballots, magnitude of racial disparities in voting, voter turnout, and access to the ballot by those living outside the United States. The editors, in their introduction, also consider the normative question of exactly what we want a voting system to do. An epilogue by two leading election law specialists

looks at how election administration and election contest issues played out in the 2012 presidential election. Stealing Elections OECD Publishing The Handbook of Fraud Deterrence encompasses the applicable professional standards and common applications for forensic accounting, fraud deterrence, and fraud investigation services. It is the first book that explains fraud

deterrence through internal control improvement within the structure of forensic accounting procedures.

How Dictatorships Work

Princeton University Press
 Allegations of fraud have marred recent elections around the world, from Russia and Italy to Mexico and the United States. Such charges raise fundamental questions about the quality of democracy in

each country. Yet election fraud and, more broadly, electoral manipulation remain remarkably understudied concepts. There is no consensus on what constitutes election fraud, let alone how to detect and deter it. *Election Fraud: Detecting and Deterring Electoral Manipulation* brings together experts on election law, election administration, and U.S. and comparative politics to

address these critical issues. The first part of the book, which opens with an essay by Craig Donsanto of the U.S. Department of Justice, examines the U.S. understanding of election fraud in comparative perspective. In the second part of the book, D. Roderick Kiewiet, Jonathan N. Katz, and other scholars of U.S. elections draw on a wide variety of sources, including

survey data, incident reports, and state-collected fraud allegations, to measure the extent and nature of election fraud in the United States. Finally, the third part of the book analyzes techniques for detecting and potentially deterring fraud. These strategies include both statistical analysis, as Walter R. Mebane, Jr. and Peter Ordeshook explain, and the now widespread practice of

election monitoring, which Alberto Simpser examines in an intriguing essay. *Detecting and Deterring Electoral Manipulation* National Academies Press Allegations that widespread voter fraud is threatening to the integrity of American elections and American democracy itself have intensified since the disputed 2000 presidential election. The claim that elections are

being stolen by illegal immigrants and unscrupulous voter registration activists and vote buyers has been used to persuade the public that voter malfeasance is of greater concern than structural inequities in the ways votes are gathered and tallied, justifying ever tighter restrictions on access to the polls. Yet, that claim is a myth. In *The Myth of Voter Fraud*, Lorraine C.

Minnite presents the results of her meticulous search for evidence of voter fraud. She concludes that while voting irregularities produced by the fragmented and complex nature of the electoral process in the United States are common, incidents of deliberate voter fraud are actually quite rare. Based on painstaking research aggregating and sifting through data from a variety

of sources, including public records requests to all fifty state governments and the U.S. Justice Department, Minnite contends that voter fraud is in reality a politically constructed myth intended to further complicate the voting process and reduce voter turnout. She refutes several high-profile charges of alleged voter fraud, such as the assertion that eight of the 9/11 hijackers were

registered to vote, and makes the question of voter fraud more precise by distinguishing fraud from the manifold ways in which electoral democracy can be distorted. Effectively disentangling misunderstandings and deliberate distortions from reality, *The Myth of Voter Fraud* provides rigorous empirical evidence for those fighting to make the electoral process more

efficient, more equitable, and more democratic. Electronic Elections American Institute of Certified Public Accountants (AICPA) The Brennan Center at NYU convened a high-level task force of voting experts from government, academia, and business to systematically analyze various threats to voting technologies that are widely used across the country today. This book

offers specific remedies and countermeasures to identify and protect democratic elections from widespread fraud and sabotage. **How Voter Fraud Threatens Our Democracy** Cambridge University Press This anthology offers case studies on the deterrent effect of international criminal tribunals in ten situations, six of which are International Criminal Court situations. The

case studies cover four different international tribunals. This gives a new comparative perspective on the impact of international criminal law since the early 1990s. The book seeks to contribute to an important discourse on deterrence: on how international criminal tribunals can assist in a global, cooperative effort to prevent core international crimes. Thirteen authors draw on both

quantitative and qualitative factors to assess the rise and fall of criminality and perceptions of deterrence amongst a wide variety of respondents. The studies are based on first-hand information where feasible. They are multi-disciplinary and holistic. Apart from the two editors, the book has contributions by Evelyne Owiye Asaala, Olivia Bueno, Dafi na Bucaj, Seydou Doumbia,

Mackline Ingabire, Kasande Sarah Kihika, Sladjana Lazic, Sharanjeet Parmar, Kounkin Augustin Som and Eleanor D. Thompson. It presents concrete findings and recommendations to inform future work of international criminal tribunals including the International Criminal Court. **The Machinery of Democracy** Cornell University Press Explains how

dictatorships rise, survive, and fall, along with why some but not all dictators wield vast powers. *The Politics of Voter Suppression* Brookings Institution Press National security threats facing the West are fundamentally changing. In this book, Elisabeth Braw offers the first sustained analysis of how new tactics in the gray zone between war and peace dangerously weaken liberal

democracies. She discusses the breadth of gray-zone aggression and presents strategies for better defense against it.

**Values,
Information,
and
American
Public
Opinion**

Cambridge University Press
Fraud can happen anywhere—even in the most successful companies. Most businesses, large and small, lose an average of 5% of their annual gross

revenues to insider fraud. The worst part? The Thief in Your Company is most likely the person you trust the most. Forensic accountant Tiffany Couch is a sleuth with an adding machine. She has seen theft in many forms, but what sticks with her the most is not the fraud schemes or the dollar losses. It's the victims who all experience the same emotional devastation that these crimes leave

in their wake. And her warning: It can happen to you. The Thief in Your Company will educate you and entertain you, pull at your heart strings, and convince you to put her time-tested security blueprint into practice. All types and sizes of organizations will learn how to: Be familiar with and protect against the most common fraud schemes. Recognize who the typical fraudsters are

Leave the door open for whistleblowers to report suspicious activity Take specific actionable steps if fraudulent activity is discovered Understand the emotional impacts of financial crimes The impacts of fraud are financially and emotionally devastating. Taking simple actionable steps will help companies recover, gain peace of mind, and take their power back. *Partisan*

Politics, Divided Government, and the Economy
Encounter Books
The first in-depth study of the savings and loan crisis of the eighties reveals the unprecedented scope of the financial fraud and political collusion involved and the leniency of the criminal justice system in dealing with the culprits. UP.
Identifying and Deterring Gray-Zone Aggression
Council of Europe

On cover & title page:
Integrated project
"Making democratic institutions work"
Stuffing the Ballot Box
Lioncrest Publishin
If elections are the lifeblood of democracy, then the United States is a sorely ailing body politic. From ballot stuffing and intimidating voters to suppressing turnout, buying votes, and manipulating returns, Deliver the Vote is an

intensive examination of the corrupt underbelly of American politics. Drawing on records of hundreds of elections from the pre-colonial era through the 2004 election, historian Tracy Campbell reveals how a persistent culture of corruption has long thrived in local, state, and national elections. Among the public figures whose stories are central to his chronicle are Boss Tweed,

William Randolph Hearst, Huey Long, Harry Truman, Lyndon Johnson, Jimmy Carter, and George W. Bush, as well as countless local and state politicians of all parties. Our elections are often held up as the model for the world's budding democracies to emulate. But after two of the most bitterly contested presidential elections in American history, this book shows how our

democratic house has never been in proper order. Using a candid appraisal of our history as a guide, *Deliver the Vote* offers some surprising suggestions for a demoralized electorate to reclaim its democratic birthright. *The Pseudo-Democrat's Dilemma* John Wiley & Sons Detect fraud faster—no matter how well hidden—with IDEA automation Fraud and Fraud

Detection takes an advanced approach to fraud management, providing step-by-step guidance on automating detection and forensics using CaseWare's IDEA software. The book begins by reviewing the major types of fraud, then details the specific computerized tests that can detect them. Readers will learn to use complex data analysis techniques, including automation

scripts, allowing easier and more sensitive detection of anomalies that require further review. The companion website provides access to a demo version of IDEA, along with sample scripts that allow readers to immediately test the procedures from the book. Business systems' electronic databases have grown tremendously with the rise of big data, and will

continue to increase at significant rates. Fraudulent transactions are easily hidden in these enormous datasets, but Fraud and Fraud Detection helps readers gain the data analytics skills that can bring these anomalies to light. Step-by-step instruction and practical advice provide the specific abilities that will enhance the audit and investigation process. Readers will

learn to: Understand the different areas of fraud and their specific detection methods Identify anomalies and risk areas using computerized techniques Develop a step-by-step plan for detecting fraud through data analytics Utilize IDEA software to automate detection and identification procedures The delineation of detection techniques for each type of fraud makes	this book a must-have for students and new fraud prevention professionals, and the step- by-step guidance to automation and complex analytics will prove useful for even experienced examiners. With datasets growing exponentially, increasing both the speed and sensitivity of detection helps fraud professionals stay ahead of the game. Fraud and Fraud Detection is a guide to more	efficient, more effective fraud identification. <u>The Thief in Your Company</u> National Academies Press Since the 2000 presidential election, the United States has been embroiled in debates about electronic voting. Critics say the new technologies invite tampering and fraud. Advocates say they enhance the accuracy of vote counts and make casting ballots easier--and ultimately foster greater
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political participation. Electronic Elections cuts through the media spin to assess the advantages and risks associated with different ways of casting ballots--and shows how e-voting can be the future of American democracy. Elections by nature are fraught with risk. Michael Alvarez and Thad Hall fully examine the range of past methods and the new technologies that have been created

to try to minimize risk and accurately reflect the will of voters. Drawing upon a wealth of new data on how different kinds of electronic voting machines have performed in recent elections nationwide, they evaluate the security issues that have been the subject of so much media attention, and examine the impacts the new computer-based solutions is having on

voter participation. Alvarez and Hall explain why the benefits of e-voting can outweigh the challenges, and they argue that media coverage of the new technologies has emphasized their problems while virtually ignoring their enormous potential for empowering more citizens to vote. The authors also offer ways to improve voting technologies and to develop more

effective means of implementing and evaluating these systems. Electronic Elections makes a case for how e-voting can work in the United States, showing why making it work right is essential to the future vibrancy of the democratic process. The Myth of Voter Fraud Brookings Institution Press The OECD Guidelines for Managing Conflict of

Interest in the Public Service provide the first international benchmark in this field. This report highlights trends, approaches and models across OECD countries in a comparative overview that also presents examples of innovative and recent solutions. *The Defender's Dilemma* International Institute for Democracy and Electoral Assistance (International IDEA) "In an online,

interconnected world, democracy is increasingly made up of wikis and blogs, pokes and tweets. Citizens have become accidental journalists thanks to their handheld devices, politicians are increasingly working online, and the traditional sites of democracy-- assemblies, public galleries, and plazas--are becoming less and less relevant with every new technology. And yet,

Democracy and Public Space argues, such views are leading us to confuse the medium with the message, focusing on electronic transmission when often what cyber citizens transmit is pictures and narratives of real democratic action in physical space. Democratic citizens are embodied, take up space, battle over access to physical resources, and perform democracy on physical stages at least as much as they engage with ideas in virtual space. Combining conceptual analysis with interviews and observation in capital cities on every continent, John Parkinson argues that democracy requires physical public space, that some kinds of space are better for performing some democratic roles than others, and that some of the most valuable kinds of space are under attack in developed democracies. He argues that accidental publics like shoppers and lunchtime crowds are increasingly valued over purposive, active publics, over citizens with a point to make or an argument to listen to. This can be seen not just in the way that traditional protest is regulated, but in the ways that ordinary city streets and parks are managed, even in the design of such

quintessentially democratic spaces as legislative assemblies. Democracy and Public Space offers an alternative vision for democratic public space, and evaluates 11 cities--from London to Tokyo--against that ideal."-- Publisher's website.

Guidelines for Legal Frameworks
Cambridge University Press
The integrity of democratic elections, both in the United States and abroad, is an important problem. In this Element, we present a data-driven approach that

evaluates the performance of the administration of a democratic election, before, during, and after Election Day. We show that this data-driven method can help to improve confidence in the integrity of American elections.