



FRAUD DETECTION & DETERRENCE

VALUE BEYOND THE NUMBERS
SINCE 1930

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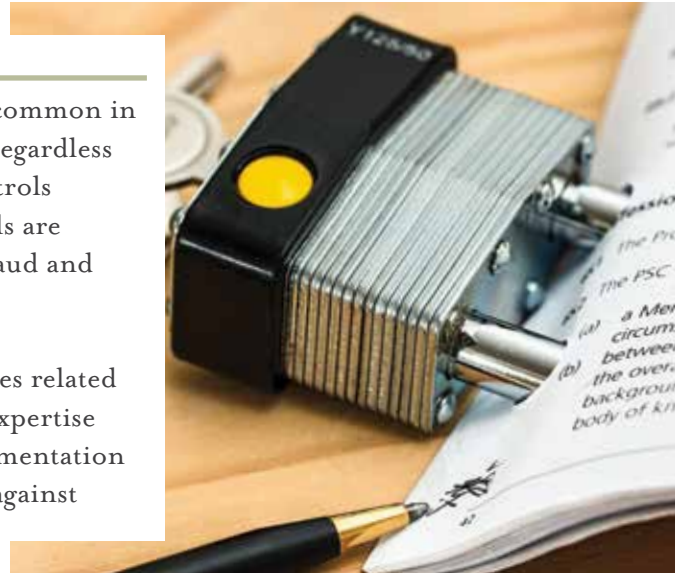


WHITINGER'S FRAUD DETECTION & DETERRENCE SERVICES

OVERVIEW

Occupational fraud and employee theft have become all too common in today's business environment. Virtually every organization, regardless of size, is exposed to some degree of fraud risk. Internal controls and employee knowledge and understanding of those controls are an organization's best line of defense against occupational fraud and employee theft.

At Whiting & Company, we provide a wide variety of services related to the detection and deterrence of fraud. Our team has the expertise necessary to assist your organization in the design and implementation of internal controls that will help protect your organization against attacks from within.



TYPES OF FRAUD DETECTION SERVICES:

- **Fraud Investigation**
- **Expert Witness Testimony**
- **Personnel Interviews or Interrogations**
- **Investigation Reports for Use in Court Proceedings or Insurance Claims**
- **Transaction Tracing**

TYPES OF DETERRENCE SERVICES:

- **Internal Control Assessment**
- **Internal Control Design & Implementation**
- **Risk Assessment**
- **Fraud Awareness Training**



Ross Swallow, CPA
MEMBER/OWNER

Ross specializes in tax consulting and compliance services for small businesses and individuals. He is also experienced in report services for the construction industry and retirement plans. Ross is a Certified Public Accountant (CPA) and a member of the Indiana CPA Society and the American Institute of Certified Public Accountants. He joined Whiting & Company in 2006 and earned his CPA designation in 2007.

Originally from Union City, Ohio, Ross received his Bachelor of Science degree from the University of Findlay with a double major in Financial Accounting and Managerial Accounting with a Minor in Finance. He then completed a Master's in Accounting from Ball State University.

Ross is involved in community service efforts and currently serves as Treasurer for Meals on Wheels of Muncie and on is the former board Treasurer for the Boys & Girls Club of Muncie. He is also a graduate of Shafer Leadership Academy's Emergence Leadership Program and The Academy for Community Leadership.