

## Compliance Today – August 2022 Is whistleblowing changing?

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By Gerry Zack

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I recently read through *Occupational Fraud 2022: A Report to the Nations*,<sup>[1]</sup> the biennial study published by the Association of Certified Fraud Examiners (ACFE). I always look forward to this report. While some things seem to never change, there are others that surprise us or that show a new trend. One thing that caught my eye in the 2022 report is the evolution of whistleblowers.



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