

1. Greenlee, J., Fischer M., Gordon T & Keating E. (2007). „An Investigation of Fraud in Non profit Organizations”. *Investigation of Fraud*. 676-694.

In their investigation, Greenlee et al. (x), focus on the fraud committed by companies against foundations and the fraud committed by the foundations. The research includes two different investigations for analysis of the topic. The first investigation focuses on the fraud committed by companies to non-profits, where with several examples they show us different methods that were used so that the resources were used for causes other than those that were intended. In the second investigation, they show us some frauds committed by the foundations, where the money provided to them is used for other benefits, or the falsification of information to obtain other benefits. The results of the investigations help us analyse different methods to avoid and prevent companies and foundations from committing fraud.

2. Kummer T., Singh K & Best P. (2015). „ Transparency as a Key Element in Accountability in Non-Profit Organizations: A Systematic Literature Review”. *Department of Accounting, Finance and Economics*. 435-455.

This article focuses on the results of the research on non-profit organizations, their principles, goals, objectives, and values, in addition to returning to the issue of the diversion of funds, and fraud through organizations. Through an investigation carried out in Australia and New Zealand, the objectives of the foundations were evaluated and nine hypotheses were concluded, to define problems and solutions of the reasons why foundations commit fraud and how to prevent them. As it is an investigation, its conclusions are suggestions for the foundations and for the authorities to prevent possible fraud by non-governmental organizations.

3. Ortega C., Licerán A., Gordon T & Moreno A. (2020). „An Investigation of Fraud in Non profit Organizations”. *Department of Financial Economics and Accounting, University of Jaén*. 2-21.

This investigation is focused on the division and objectives of the foundations, dividing them into non-profit, non-governmental, or transparent organizations, since they all have a different objectives. The research mentions the different types of fraud that can be done through organizations, in addition to adding statistics on where the growth of fraud has increased in recent years. It also analyzes the cooperation they have with the public sector and the financial resources they receive from the government, so fraud is not always due to the money provided by the private sector, but also fraud committed by the public sector.