



Flyer-Outline of the Two-day Workshop Titled “Fraud Investigation” 16 CPEs

Why attend the “Fraud Investigation Workshop”?

This workshop, most appropriate for professionals involved in investigating potential frauds within an organization, is about the different types of fraud, investigative guiding principles and processes, interviewing skills, document analysis, surveillance and other techniques.

Although primarily addressed to auditors performing fraud investigations, attending this workshop will ensure that every person involved in fraud investigations is aware of its “dos and don’ts”.

Workshop Objectives

The objectives of this workshop are to ensure that participants are aware of fraud, its symptoms, and the various ways of combating it.

Participants will learn how fraud takes place, why it takes place, and how fraudsters think.

We will review definitions, discuss examples and indicators, learn the dos and don’ts of investigations, devise the anti-fraud framework, and solve cases.

At the end, we will learn how to combat something we understand thoroughly.

Workshop Features

- Individual exercises
- Group Work
- Case studies adapted from real-life situations
- Watch extracts of movies to highlight “lessons learned”

What Will I Learn?

1. About this Workshop
2. What is Fraud?
 - a. Definition
 - b. Fraud triangle
 - c. High risk area
 - d. How to combat fraud
 - e. Analyze pictures, *watch a video*, and draw conclusions



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3. What is Ethics?
 - a. Definition
 - b. Black and white, and grey areas
 - c. Ethics and morality
 - d. Ethics-Law fallacy
 - e. Catch 22
 - f. Who lied under oath?
 - g. The Golden Rule
 - h. The thin line: *watch extract of a movie and draw conclusions*
4. What do the Standards say?
 - a. International Professional Practices Framework (IPPF)
 - b. The Institute of Internal Auditors (IIA) Code of Ethics
 - c. Applicable Standards from IPPF
 - d. Applicable Standards from the Sarbanes Oxley Act
5. Fraud Investigation Skills and Techniques-Part 1
 - a. Examples of fraud
 - b. Requirements of a complete investigation
 - c. Pitfalls to avoid
 - d. Remedial actions
 - e. Fraud indicators / red flags
 - f. Anger / fire within: *watch extract of a movie and draw conclusions*
6. Dos and Don'ts of Fraud Investigation
 - a. Best practice in fraud investigation
 - b. Discuss tens of scenarios while conducting investigations
 - c. Defend your answers
 - d. Intimidation / outnumbered: *watch extract of a movie and draw conclusions*
7. Fraud Investigation Skills and Techniques-Part 2
 - a. Definition of whistleblowing
 - b. Sarbanes Oxley act on whistleblowing
 - c. Making the Case for an Anti-Fraud policy
 - d. The case of the Cafeteria Cahier
 - e. Anti-Fraud policy outline
 - f. Fact Finding Committee versus Fraud Investigation Committee
 - g. Prepare for the worst case scenario
 - h. Fraud Reports: verbal, interim, draft, final, management reports, board reports, and executive summaries



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- i. Under the bridge: *watch extract of a movie and draw conclusions*
- j. Whenever in doubt: *watch extract of a movie and draw conclusions*
8. Fraud Investigation Skills and Techniques-Part 3
 - a. The case of the medical report
 - b. The case of issuing reports
 - c. The case of embezzling checks
 - d. The case of the Accounts
 - e. Interviewing people: *watch extract of a movie and draw conclusions*
9. Wrap-up
 - a. Substitute teacher: *watch extract of a movie and draw conclusions*
 - b. Pilot: *watch extract of a movie and draw conclusions*
 - c. Lessons learned

Who should attend?

- Internal Auditors
- Ethics Officers
- Compliance Officers
- Risk Management Officers
- Human Resources Officers
- Legal Officers
- Finance Officers
- Security Officers
- Professionals who need practical guidance on how to conduct fraud investigations in accordance with best practice