

TOPICS

- Definition of fraud and corruption
- The role and responsibility of the Internal Auditor according to the Standards for the Professional Practice of Internal Auditing
- Tools for the fraud risk assessment
- Types of fraud
- Characteristics of the perpetrator
- Common myths about fraud
- Fraud indicators
- Common types of fraud (theft, misappropriation of assets, purchase and invoicing, payroll, expenses, inventory and other property, information theft, bribing, conflict of interest, financial statement fraud, money laundering)
- Senior Management fraud
- Electronic fraud
- Identification and investigation methods
- Planning the fraud investigation
- Fraud interviewing techniques
- Fraud audit report
- Fraud and internal control systems
- Policies and programs for the deterrence of fraud
- Strategy for the deterrence of fraud
- Fraud risks and controls for prevention
- Understanding corruption – who, why and how
- Cost of Corruption
- Common Schemes, Scenarios and Red Flags
- Purchasing
- Government Contracts / Contacts
- Money Laundering
- Bribery
- Elements of an effective anti-corruption and compliance program – Policies / Controls / Training / Monitoring / Response
- Methods to prevent corruption (Tone at the Top, Risk Assessments, Control Activities, Monitoring)
- Analysis of real fraud and corruption cases and presentation of a real fraud/corruption audit reports