

Bribery and Corruption (2 Days: 14 CPE)

Course Outline

- ✓ Navigate the legal elements of bribery and corruption.
- ✓ Implement policies and procedures to comply with the FCPA, UK Bribery Act and other major anti-corruption initiatives.
- ✓ Identify common corruption schemes.
- ✓ Evaluate the effectiveness of your anti-corruption compliance program.
- ✓ Conduct third-party due diligence.
- ✓ Respond to red flags of corruption.
- ✓ Manage investigations across international borders.

Fraud Risk Management (2 Days: 14 CPE)

Course Outline

- ✓ Identify fraud risks and the factors that influence them.
- ✓ Develop and implement the necessary components of a successful fraud risk management program.
- ✓ Identify and implement the elements of a strong anti-fraud corporate culture.
- ✓ Perform a comprehensive fraud risk assessment across the organization.
- ✓ Identify financial, transactional and behavioural indicators of fraud.
- ✓ Evaluate the fraud risk management program against a maturity model.

Professional Interviewing Skills (2 Days: 14 CPE)

Course Outline

- ✓ Plan and schedule interviews.
- ✓ Comply with legal issues that affect interviews.
- ✓ Identify different types of interview questions for individual personality styles.
- ✓ Detect deception and create strategies to gain quality information.
- ✓ Obtain confessions and signed statements.

- ✓ Define the aspects of an admission-seeking interview.

Ethics In the Workplace (1 Day: 7 CPE)

Course Outline

- ✓ To develop a greater understanding of ethics in the professional and business environment which will enable attendees to apply practical measures to implement and promote ethical businesses.

Financial Statement Fraud (1 Day: 7 CPE)

Course Outline

- ✓ Recognize the most common financial statement fraud schemes.
- ✓ Identify the red flags of financial statement fraud.
- ✓ Detect fraud using audit procedures.
- ✓ Address issues that might affect discussion and analysis of the financial statements.
- ✓ Understand the fraud implications of emerging issues in financial reporting.

Anti-Money Laundering (2 Days: 14 CPE)

Course Outline

- ✓ Introduction and extent to Money laundering
- ✓ Legal aspects
 - Prevention of Organised Crime Act, 2004
 - Financial Intelligence Center Act (with 2017 amendments)
- ✓ Aspects of the risk-based approach to Money laundering
- ✓ Money laundering Schemes
- ✓ The forfeiture of Assets

Effective Report Writing (2 Days: 14 CPE)

Course Outline

- ✓ Assess your audience and plan your report.

- ✓ Organise your report content to maximize readability.
- ✓ Incorporate visual aids to illustrate key points.
- ✓ Identify and address relevant legal issues in report writing.
- ✓ Write effective expert-witness reports.
- ✓ Avoid common mistakes when preparing reports.

Fraud 101 (1 Day: 7 CPE)

Course Outline

- ✓ Fraud theories and definitions
- ✓ Tools to use when conducting investigations/Audits
- ✓ Basics of Financial Statement Fraud Schemes
- ✓ Legal considerations during Investigations
- ✓ Testifying as a Witness
- ✓ Report Writing

Contract and Procurement Fraud (2 Days: 14 CPE)

Course Outline

- ✓ Determine if a procurement scheme violates legal statutes or civil laws.
- ✓ Identify the red flags of bribery and corruption.
- ✓ Recognise bid-rigging and market-allocation schemes.
- ✓ Reduce the risk of vendor fraud.
- ✓ Develop an investigation plan to respond to suspected procurement fraud.

Controlling the Risk of Asset Misappropriation

Course Outline

- ✓ Identify common asset misappropriation schemes, including skimming, billing schemes and information theft.

- ✓ Assess the process-level fraud risks in the cash receipts, cash disbursements, payroll and other functions.
- ✓ Assess entity-wide fraud risks, including how your organizational culture affects the threat of asset misappropriation.
- ✓ Establish effective internal controls to mitigate the risk of asset misappropriation schemes.
- ✓ Respond to an asset misappropriation scheme that has been identified.

Using Data Analytics to Detect Fraud

Course Outline

- ✓ Recognize the types of data and available tools that can be used to look for signs of fraud.
- ✓ Implement numerous traditional and non-traditional data analysis techniques.
- ✓ Identify anomalies and recognize common red flags of fraud that appear in the data.
- ✓ Apply the full data analysis process, including planning, data preparation, analysis and effectively communicating the results.
- ✓ Design and run targeted data analytics tests to detect various types of fraud schemes.
- ✓ Use your own laptop and software to perform data analysis techniques designed to detect fraud.

Investigating Conflict of Interest (2 Days: 14 CPE)

Course Outline

- ✓ Implement investigative techniques for conflict of interest engagements.
- ✓ Conduct the flow of conflict of interest investigations.
- ✓ Deal with witnesses and the legal implications of these unique investigations.
- ✓ Prepare witness statements, documents, and electronic evidence.
- ✓ Obtain appropriate evidence and preserve it to build a conflict of interest case.

Understanding Outsourced Reporting

Course Outline

Internet and Social Media Risks (1 Day: 7 CPE)

Course Outline

- ✓ The WWW: Surface-Deep-Dark
- ✓ Occupational Fraud Tree
- ✓ Internet Fraud Tree
 - Hacking, Cyber-terrorism & Sabotage
 - Investment & Securities Fraud
 - Identity Theft
 - Online Payment Fraud
 - Confidence & Consumer Fraud
 - Internet Fraud: Other
- ✓ Social Media Risks
 - Internal
 - External
- ✓ Using the internet as an investigatory tool – OSINT basics
 - Definition and concepts
 - Uses Of OSINT
 - Potential Legal Risks
 - An outline of OSINT Techniques and Methods
 - Extracting intelligence from data
 - Capabilities of OSINT Tools
 - OSINT case study

Tracing of Hidden Assets (1 Day: 7 CPE)

Course Outline

- ✓ Apply direct and indirect methods to locate hidden assets.

- ✓ Determine appropriate sources of information for tracing assets.
- ✓ Recognise common hiding places used to conceal assets.
- ✓ Evaluate money laundering techniques and offshore havens.
- ✓ Recognize various methods to recover ii-gotten gains and examine types of forfeiture cases

Fraud Prevention and Strategies for Companies (2 Days: 14 CPE)

Course Outline

- ✓ An overview of fraud
 - *The nature of fraud*
 - *Critical thinking skills*
 - *Why fraud happens – the Fraud Triangle*
 - *Responsibilities of Fraud Prevention & Detection*
 - *How occupational fraud affects your organization*
 - *Current fraud / crime statistics in SA*
 - *Profile of a fraudster and criminology theories*
- ✓ *The ACFE's Occupational Fraud Categories*
- ✓ The ACFE's Report to The Nations 2022
- ✓ Corruption
 - *Conflicts of interest*
 - *Bribery (kickbacks and bid rigging)*
 - *Illegal gratuities*
 - *Economic extortion.*
- ✓ Asset Misappropriation (includes case studies)
 - *Cash Theft Schemes*
 - *Billing Schemes*
 - *Payroll Schemes*
 - *Expense Reimbursement Schemes*
 - *Cheque Fraud (document fraud)*
- ✓ Fraudulent Financial Statements
 - *Asset/revenue over-statements & understatements*

- *Some major financial statement fraud case studies*
- *How auditors can assess the risk of fraud in financial reporting.*
- ✓ The Fraud Risk Register
- ✓ Auditing Fraud
- ✓ The 8-step Fraud Auditing Process as per ISA 240, starting with professional scepticism and including triangulation, the fraud triangle and the fraud exposure rectangle.
- ✓ Reducing Your Organisation's Fraud Risk: the 10-fraud risk management building blocks (fraud prevention & detection) based on the ACFE's Fraud Prevention Check-up.

Statement Taking and Analysis (2 Days: 14 CPE)

Course Outline

- ✓ The Investigation of Crime
- ✓ Interview witnesses.
- ✓ Witness statements.
- ✓ Effective sworn witness statements
- ✓ Analyse Statements

Testifying as an Expert Witness (1 Day: 7 CPE)

Course Outline

- ✓ An introduction into the field of forensic document examinations with the purpose of enhancing performance skills of all role players involved in the prevention/investigation and adjudication of fraud and corruption. This course is extremely applicable and valuable to legal advisors, HR personnel, forensic Investigators, and other role players.
- ✓ Apart from the subject theory, delegates will be required to participate in several practical exercises allowing them to conduct basic examination pertaining to handwriting and signatures. The methodology of gathering

evidence relating to documents involved in fraudulent activities and investigations will be explained and discussed thoroughly.

Forensic Questioned Documents (2 Days: 14 CPE)

Course Outline

- ✓ An introduction into the field of forensic document examinations with the purpose of enhancing performance skills of all role players involved in the prevention/investigation and adjudication of fraud and corruption. This course is extremely applicable and valuable to legal advisors, HR personnel, forensic Investigators, and other role players.

- ✓ Apart from the subject theory, delegates will be required to participate in several practical exercises allowing them to conduct basic examination pertaining to handwriting and signatures. The methodology of gathering evidence relating to documents involved in fraudulent activities and investigations will be explained and discussed thoroughly.

Obtaining, Managing and Searching Electronic Evidence

Course Outline

- ✓ Digital Forensics
- ✓ Electronic Evidence
- ✓ Fraud Examinations
- ✓ Principles of digital forensics and Electronic Evidence
- ✓ The digital Fraud Examination Process
- ✓ BYOD and Mobile-device Forensics
- ✓ Asking the right questions to get the necessary information.
- ✓ Investigative Search Strategies
- ✓ Potential Results from Digital Forensic Analyst
- ✓ Anonymous Networks
- ✓ Virtual Currencies
- ✓ Practical Problems

Fraud Investigation (2 Days: 14 CPE)

Course Outline

- ✓ Introduction
- ✓ Planning and Conducting a Fraud Examination
- ✓ Analysing Documents
- ✓ Interview Theory and Application
- ✓ Interviewing Suspects and Signed Statements
- ✓ Covert Examinations
- ✓ Sources of Information
- ✓ Data Analysis and Reporting Tools
- ✓ Digital Forensics
- ✓ Tracing Illicit Transactions
- ✓ Report Writing
- ✓ Practical case study

Cyber Law (2 Days: 14 CPE)

Course Outline

- ✓ Introduction to Cyberlaw & Electronic Transactions
- ✓ The Council of Europe Convention on Cyber Crime – Budapest Convention
- ✓ Computer crime / Cybercrime in South Africa
- ✓ Cybercrimes Act 19 of 2020
- ✓ Protection of Personal Information Act 4 of 2013
- ✓ Privacy of the internet and social media
- ✓ Freedom of Expression & The Law of Defamation
- ✓ Domain Names & Trademarks
- ✓ Copyright in Cyber Space

Ethics for the Fraud Examiner (1 Day: 7 CPE)

Using Excel as Fraud Investigative Tool

Creative Thinking and Problem Solving

Body Language Analysis

Manage Energy for Greater Productivity

Conducting and Presenting yourself as a Professional Fraud Examiner

Auditing for Internal Fraud