

# ICAJ 4 Weeks Certificate Course in Forensic Accounting

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Date: July 6 – 27, 2014, (Sundays only - 10:00a.m.-5:00p.m.)

## Session 1 (3 hrs)

### **1. INTRODUCTION TO FRAUD**

**10:00am – 1:00pm**

- Fraud - Definition, Nature, Elements
- Generic Types of Fraud
- Other Types of White Collar Crimes (Counterfeiting, Identity Theft, etc.)
- Management Responsibilities
- External / Internal Auditors' Responsibilities

## Session 2 (3 hrs)

### **2. FRAUD PREVENTION / PROTECTION / DETECTION**

**2:00pm – 5:00pm**

- Fraud Awareness – Environment, Psychology, Characteristic of Fraudsters, etc.
- Fraud Deterrence – Employment Practices, Culture, Tone, Fraud Policy.
- Fraud Prevention – Four Step Approach, Avoidable Mistakes.
- Fraud Detection – Audit Programs, Five Step Approach, Red Flags, Symptoms, etc.
- Introduction to Investigations.

## Session 3 (3 hrs)

### **1. FRAUD EXAMINATION / INTRODUCTION TO FORENSICS**

**10:00am – 1:00pm**

- Fraud Examination – Introduction, Definition, Axioms, etc.
- Fraud Examination Methodology Fraud Deterrence – Employment Practices, Culture, Tone, Fraud Policy.
- Legal Elements of Fraud – Evidence, etc.
- Forensic Accounting – Origins, Definition, Nature.

**CASE STUDY ASSIGNED** – Forensic Audit of Ministry of Reggae: Background, Objectives, Pre-Planning, Planning.

## Session 4 (3 hrs)

### **2. COMPUTER FORENSICS / DOCUMENT EXAMINATION**

**2:00pm – 5:00pm**

- Computer Forensics
- Forensic Software and Tools
- Conducting a Forensic Audit – Collection, Preservation, Analysis, Etc.
- Document Fraud - Forensic Document Examination, Questioned Documents, Forensic Authentication
- Forgery - Famous Forgeries, Red Flags of Forgeries,

**CASE STUDY ASSIGNED** – Forensic Audit of Ministry of Reggae: Research, Investigative, detection, examination tools and techniques.

## **Session 5 (3 hrs)**

<b>3. DOCUMENT EXAMINATION / COMMUNICATING</b>	<b>10:00am – 1:00pm</b>
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- Handwriting Analysis / Identification – Basic Elements, Drawing Conclusions,
- Signatures
- Effective Communication
- Kinesics

**CASE STUDY ASSIGNED** – Forensic Audit of Ministry of Reggae: Digital Forensic tests; Benford Analyses, etc.

## **Session 6 (3 hrs)**

<b>3. INTERVIEWING &amp; INTERROGATING</b>	<b>2:00pm – 5:00pm</b>
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- Interviewing – Introduction, Definition, - Interview Mechanics
- Distinguishing Between Conversations, Interviews and Interrogations, Successful Steps.
- Interrogations - Avoiding Legal Hazards, General Approach to Conducting a Successful Interrogation,
- Methods to Deal with Different Types Of Interviews – Psychological Profiles
- Understanding the Behavioral Profiles of Honest vs. Dishonest Persons

**CASE STUDY ASSIGNED** – Forensic Audit of Ministry of Reggae: Reporting and Presenting Results, Evidence Register.

## **Session 7 (3 hrs)**

<b>4. FORENSIC ACCOUNTING (CONTD.)/ REPORTING STANDARDS</b>	<b>10:00am – 1:00pm</b>
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- Expert Testimony – Qualities of Expert, Supreme Court Rules.
- Reporting standards – Preparation, Structure, Impartiality & relevance, Accuracy, Common reporting mistakes

**MINI CASE STUDY ASSIGNED / DISCUSSED:** - Forensic Audit of Benron Financial Group

**COURSE REVIEW**

## **Session 8 (3 hrs)**

<b>4. FINAL EXAMINATION</b>	<b>2:00pm – 5:00pm</b>
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**COURSE REVIEW / QUESTION & ANSWER SESSION** (1 Hour)

Final Examination (2 hours)