Fraud Detection and Investigation for Government Auditors

About This Course

Course Description
Government auditors have a variety of roles related to fraud ranging from limited involvement to complete responsibility for the internal investigation and reporting to law enforcement. This course helps government auditors understand and redefine their roles. It provides practical approaches government auditors can use to increase their own effectiveness in detecting and responding to fraud, as well as help management fight dishonest and fraudulent activity.

Course Topics

Fraud Concepts and Challenges
- Dangers to be avoided
- Emotional responses to fraud
- Who really steals and the role of controls

Your Government Environment
- How fraud in government is different
- Lessons from the Yellow Book and SAS 99
- Creating an environment hostile to fraud
- Defining fraud-related responsibilities and expectations
- The role of fraud policy

Fraud Detection
- Why government auditors don’t detect fraud
- The Five Step Approach to Fraud Detection
- Fraud exposures and case examples
- Understanding symptoms of fraud
- Relating fraud exposures to symptoms and audit program steps
- Practical use of behavioral red flags

The Impact of Technology on Fraud
- Using data mining to detect fraud
- Current exposures related to technology
- Computer crime examples
- Understanding your symptoms
Challenges Related to Purchasing and Contracting

- Fraud in the purchasing process
- Exposures in contracting
- Identifying and proving kickbacks
- Suggestions for auditing purchasing and contracting

Investigative Response

- The government auditors' role in investigations
- Conducting complete investigations
- How to prove wrongdoing
- Using an investigation checklist
- Tools for more effective investigations

Practical Approaches to Prevention

- The four steps for fraud prevention
- Mobilizing management in the fight against fraud

Course Information

Course Duration: 2 Days

CPE Hours Available: 16

Knowledge Level: Basic

Field of Study: Auditing (Governmental)

Prerequisites: None

Advance Preparation: None

Delivery Format: On-site Training (Group-Live)