

Auditing for Internal Fraud

Do you ever wonder why auditors can't detect more fraud or try to figure out the motives and opportunities of management or employees to perpetrate fraud? This course provides auditors with tools to identify fraud schemes and trains CPAs to focus analytical and substantive tests on the "fraud triangle" when evaluating internal controls. You will also discover the latest prevention and detection programs implemented by industry leaders.

OBJECTIVES

Upon completion of this course, participants will be able to:

- Develop fraud audit program
- Design fraud prevention and detection programs
- Identify critical indicators of fraud schemes
- Evaluate gaps in internal controls
- Understand the auditor's professional responsibilities

HIGHLIGHTS

- Fraud schemes
- Fraud detection programs
- Internal control factors
- The auditor's fraud responsibilities
- Profiling the fraud perpetrator
- Fraud triangle: theft, concealment, conversion
- Fraud prevention programs
- SAS 99 recommendations for the auditor
- Investigative techniques
- Interview techniques

WHO WILL BENEFIT

- Industry accountants, internal and external auditors and public practitioners responsible for the quality and integrity of financial information

LEVEL

Intermediate

CPE CREDIT

Classroom: 8

Now accepted for CMA and CFM continuing education credit.

NASBA FIELD OF STUDY

Accounting: 4

Auditing: 4

PREREQUISITE

None

AVAILABILITY DATE

June 15, 2008

PRODUCT ORDERING INFORMATION

Public Seminar: FE-AIF

On-Site Training: FE-AIF

(For self-study ordering information and recommended credit, visit www.cpa2biz.com/cpe)