

Course Description

Anti-Fraud Programs and Controls

Description:

This course is a compilation of five articles presented by Protiviti. These articles discuss various aspects of building and maintaining effective fraud monitoring and controls programs. Topics discussed in this course include: Anti-Fraud Programs and Controls: Combating Fraud and Misconduct Risk, Following Fundamentals Detects Fraud, Electronic Data Speaks, Getting Serious About Fraud Awareness Training, Build a Whistleblower Program Without Blowing the Budget

Learning Objectives:

Upon completion of this course, the learner will be able to:

- Define Fraud within an organization
- Identify differences between data mining and data analysis
- Incorporate data mining and analysis within the monitoring process
- Identify the building blocks to preventing and detecting fraud
- Understand system usage

Estimated Course Duration: 90 minutes (1.5 CPE)

Field of Study: Specialized Knowledge and Applications

Program Level: Basic

Prerequisites: None

NASBA Publication/Revision Date: 03/18/08

Course Outline:

Anti-Fraud Programs and Controls: Combating Fraud and Misconduct Risk

- Prevention, deterrence, detection
- Defining fraud within an organization
- Management override of controls

Following Fundamentals Detects Fraud

- The audit
- Confirmations
- Follow-up

Electronic Data Speaks – What does it say about your organization?

- Data mining vs. data analysis
- Important electronic data considerations
- Information Sources
- Incorporating data mining and analysis within the monitoring process
- Recognizing the electronic advantage

Getting Serious About Fraud Awareness Training

- The building blocks
- Paths to success
- Training the right people
- Communicating the message
- Internal Audit

Build a Whistleblower Program without Blowing the Budget

- Points for audit committees to review
- Understanding your system usage
- Does anonymity work?



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