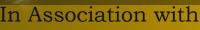
# International Business & Economic Forum





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RORENSIC COUNTING

# Certified in Forensic Accounting



IBEForuM Trainer 02nd -04th Aug 2023 | Suva, Fiji

50.75

58.5

652.66

531.81

342.25

445.34 568.66



#### Ref: 1/2023

31 May 2023

The Director Operations IBEFORO Private Limited (IBEForuM) #1372, 1st Floor, 32nd E Cross Jayanagar 4th T Block, Bangalore – 560041 India

#### Attention: Mr. Imroze Shaik, Director Operations

Dear Sir

#### **Re: GRANT CLAIMABLE COURSE**

We refer to your training applications that were submitted on 5 May 2023. We wish to inform you that your application for the following training programme has been approved as GRANT CLAIMABLE:

NO.	APPROVED COURSE TITLE	APPROVED COURSE DATES	APPROVED DURATION	VENUE
1	CERTIFIED IN FORENSIC ACCOUNTING	02/08/2023 - 04/08/2023	3 DAYS	THE GRAND PACIFIC HOTEL SUVA

The approval is subject to the conditions listed below:

- 1. Approval is valid for the dates stated above and the University reserves the right to withdraw or cancel its approval at any time.
- 2. Under IBEFORO Private Limited (IBEForuM) the approved trainer for this programme is Mr. Simon Padgett whose credentials have been sighted by the University. Apart from the approved trainers no other trainers shall be utilized for this training.
- 3. On completion of this programme, please submit to the Grants Department a list of names of all participants/Certificates who complete this programme satisfactorily. The list is to also include the names of employers and dates of training and be duly endorsed.
- 4. A minimum of six (6) hours of training constitutes one (1) day of training for Grant Claim purposes. This effectively means that "No" Grants will be paid for attendance on a course that has a duration of less than six (6) hours or one (1) day.

P.O. Box 7222, Nasinu, Fiji. | Phone: (679) 339 4000 | www.fnu.ac.fj

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- 5. The University must be informed of any changes to the above, that is, Course Title, Course Contents, Duration of Training during the Approval Period, Recruitment of Additional Trainers etc.
- 6. Apart from the Words "GRANT CLAIMABLE" no other Words or Slogans shall be used:-
  - To convey Attachment / Recognition / Association with FNU.
  - For Publicizing, Marketing or Advertising purposes.

Should you need further clarifications regarding the above, please do not hesitate to contact **Ms. Ashrita Prakash** on **9374717** or alternatively via email: <u>ashrita.prakash@fnu.ac.fj</u>. We wish you well in your training endeavors.

Yours faithfully

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Ms. Gurmindar Singh for **Deputy Director Finance** 

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#### **Program Overview**

Fraud and Corruption is costing corporations and government 5% of revenue or spend, according to the ACFE. This equates to around US\$ 4trillion per year. This is a worldwide epidemic and can only be tackled by effective Forensic Accounting and Fraud Risk Management. The most effective way to manage and combat fraud is to train fraud fighters and employees in identifying key indicators of fraud and in the latest techniques for identifying, investigation and managing fraud risk.

#### **Objectives of the Masterclass**

The objectives of the Masterclass are to educate corporations and employees on Forensic Accounting and Current Fraud & Corruption Trends to provide an arsenal of the latest techniques to fight and manage fraud. This training provides the latest technology and videos to not only sensitive employees to what is happening but also "How the fraudsters carries out his frauds". We truly believe that fraud investigators and auditors can only begin to tackle fraud if they understand how many different types of fraud are carried out.

#### Key take-aways

Delegates will benefit from attending with the following take-aways:

- An understanding of Key Forensic Accounting Methodologies
- » To be updated on Current Fraud Trends
- » The latest Investigation techniques and technologies
- » A Fraud Risk Assessment for your organization
- » A Comprehensive Fraud Policy for implementation at your organization
- To be able to return to work and immediately identify key characteristics of fraud and corruption risk
- » To be able to conduct successful and effective interviews
- » Insight into my book, "Profiling the Fraudster"
- An update on latest Cybercrime, Blockchain and Bitcoin Fraud risk

#### Who should attend:

- Internal Auditors
- Risk Managers
- 🌣 🛛 Fraud Investigators and
- ✤ Financial Managers
- 🌣 Corporate Fraud Police
- Banking employees/managers
- Security experts
- Big 4 Accountants and Auditors
- ☆ Lawyers

## This training will attract 24 CPD credits for those requiring professional training hours.

# A High level overview of what we will be looking at.....

- Definitions and types of Fraud
- Current Fraud Trends
- Computer Fraud and Cybercrime
- Investigation Skills
- Profiling the Fraudster
- Interviewing Skills
- Understanding Fraud in Financial Statements
- Financial Statements Fraud
- Corruption
- Money Laundering
- Fraud Prevention Plans
- Fraud Risk Assessments for your organization
- Blockchain and Bitcoin Fraud
- Review the top 20 Frauds worldwide
- A selection of videos and case studies



### Certified in Forensic Accounting

#### Expert Trainer:



#### IBEForuM Trainer CPA, CGA, FCCA (UK), CFE, MBA

#### A little about myself

- 25 years Forensic experience
- FCCA, CPA, CFE, IRMSA and MBA from Oxford University
- 🌣 British
- 🌣 Run my own Forensic CPA Practice
- Ex Director PwC Canada, Protiviti UAE, Ernst and Young South Africa, KPMG Caribbean
- ✤ ACCA Board Member
- ✤ ACFE Board Member
- Training and Conferences in 40 countries
- ☆ Book published– "Profiling the Fraudster"



#### SECTION 1 : FRAUD DEFINITIONS, METHODOLOGIES AND TRENDS

#### **An Introduction to Fraud and Corruption**

- Definition of Fraud
- Principal types of Fraud and Methodologies
- Asset Misappropriation
- Financial Statements Fraud
- Corruption
- Understanding Human Behavior and the decision to steal

#### **Current Fraud Trends**

- Worldwide trends in Fraud and Corruption
- Fraud Statistics
- A look at some recent Corporate Frauds making history
- From Pyramid Schemes to Cybercrime

Video – An Interview with a Fraudster in jail and how he did it.

# SECTION 2 : FRAUD PREVENTION AND CONTROL

#### **Fraud Prevention Programs**

- Responsibility for Fraud Prevention
- Constituent Parts of a Sound Fraud Prevention Program
- Procedures to Prevent Fraud
- Fraud Prevention Policy
- Let's work through a Fraud Policy for your organization
- Code of Business Ethics and Conduct

#### Video – Fraud in Australia Post

#### **Fraud Risk Assessment**

- What Is Fraud Risk?
- What is a Fraud Risk Assessment?
   Preparing the Company for a Fraud Risk
   Assessment
- Executing the Fraud Risk Assessment
- Responding to Residual Fraud Risks
- Reporting the Results of the Fraud Risk Assessment
- The Fraud Risk Register and Heat map
- The Fraud Risk Assessment and the Audit Process

#### **Profiling the Fraudster**

- Understand the Motives
- Identify and understand the Characteristics of a Fraudster
- Departments most prone to Fraud
- Positions most prone to Fraud
- High Risk Industries

#### Video - Fraud Risk in Australia Post



#### SECTION 3 : FRAUD INVESTIGATIONS AND DETECTION

#### Procurement, Cheque and Credit Card Fraud

- Fraud in the Purchase Invoicing Process
- Cheque Fraud
- Cheque Fraud Syndicates
- Cheque Fraud Detection
- Cheque Fraud Prevention and
  Investigation
- Credit Card Fraud
- Prevention and Detection of Credit Card Fraud

Video - How to Detect Cheque Fraud and How to do it

#### Handwriting and Document Analysis

- Counterfeiting versus Forgery
- Forensic methods of Analysis
- Examples and Characteristics of Handwriting and Document Fraud
- Handwriting exercise. Let's analyse our own handwriting
- How to Analyse Paper, Ink, Pens and Pencils

#### **Interviewing Skills**

- What makes a good Interview and Interviewer
- The Stages of the Interview
- Good Interview Questions
- How to get the Admission
- Body Language and recognizing non-verbal aspects
- Role Play Interviews in class

#### **Accounting Concepts for Investigating Fraud**

- Analytical Review
- Accounting Basics
- Financial Statements and their power to a Fraudster

#### **Financial Statement Fraud**

- What Is Financial Statement Fraud?
- Understanding Financial Statements from a Fraud Perspective
- Why Financial Statement Fraud is Committed
- Trends in Financial Statement Fraud
- Financial Statement Fraud Schemes
- What Red Flags are associated with Financial Statement Fraud Generally?
- Financial Statement Analysis
- Prevention of Financial Statement Fraud

#### **Fraud Hotlines**

- The History of Fraud Hotlines
- The success of Fraud Hotlines
- How to get the most out of your Fraud Hotline
- Characteristics of a Successful Fraud Hotline

#### **Evidence and Testifying as an Expert Witness**

- Introduction
- Forms of Evidence
- Direct Versus Circumstantial Evidence
- Admissibility of Evidence
- Exhibits
- Hearsay
- Pre-Trial Preparation
- Qualifying to Testify as an Expert Witness
- Preparing to Testify
- Direct Examination
- Cross-Examination
- The Forensic Opinion. Factual Findings

#### Videos - A Selection of short FBI Investigation video's

#### SECTION 4 : ANTI-MONEY LAUNDERING

#### **Anti-Money Laundering**

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- Let's work through an AML case-study
- Placement, Layering and Integration in practice
- A typical Money Laundering Scheme
- Al Capone and the origin of the phrase "Money Laundering"
- Enforcement and Prevention Strategies
- International Anti-Money Laundering Organizations and Initiatives
- Some recent cases
- Bitcoin and its use in Money Laundering

**Financial Action Task Force** A walk through the Financial Action Task Force (FATF) AML Principles

#### **SECTION 5 : CORRUPTION**

#### **Anti-Bribery and Corruption**

- Bribery and Corruption, Managing the Risk
- Conflicts of Interest
- The Foreign Corrupt Practices Act (FCPA)
- Let's work through an FCPA Compliance Review
- The UK Bribery Act
- The Workings of Transparency International

Video – A Corrupt Banker

Some of the World's Worst Corruption Cases Video – Net Worth Analysis

#### SECTION 6 : CYBERCRIME AND INTERNET FRAUD

#### The Importance of Data Analysis in Fraud Detection

- Big Data
- Data Mining
- Data Analysis
- Using Data Analysis Software

#### **Digital Forensics**

- Computer Fraud
- Conducting an Investigation involving Computers
- Computer Investigation and
   Computer Forensics
- Forensic Examination, Analysis and Admissibility
- Digital Forensics Software

#### Cybercrime

- Internet based Fraud
- Let's work through a real-life
   Cybercrime example/case study
- The Insider Threat
- Hacking and Viruses
- Fraud using computers
- Social Engineering
- A Cybercrime Policy to protect your Organization

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#### SECTION 7 : INTEGRATING A FRAUD AND CORRUPTION MANAGEMENT STRATEGY INTO YOUR AUDIT WORLD

#### Integrating Fraud Control into your Internal Control Strategy

- Levels of Internal Control
- 3 (now 5) Lines of Defense Model
- A Strategy for Implementation

#### Management's and Auditors' Responsibilities for Fraud

- Management
- Legislation and Best Practices
- Corporate Governance
- External Auditors
- Internal Auditors
- Fraud Management

#### The Role of Internal Audit in Managing Fraud

- Audit and Assurance as a Fundamental Fraud Control
- Internal Audits Role in the fight against
   Fraud
- The Role of Internal Audit in Identifying Fraud and Corruption
- Fraud Investigation Techniques for Internal Auditors
- Fraud Prevention for Internal Auditors

Video - All the Queens Horses. How one fraudster spent all the city's money



#### PROGRAM TIMINGS

- Registration will begin at 08.00 on Day One. The program will commence at 08.30 each day and continue until 1700 hrs
- There will be two refreshment breaks and lunch at appropriate intervals.



For an In-house training option, alternative dates & locations kindly contact **IBEForuM** 

We are happy to add extra content to the programme to meet additional requirements from your company.

Imroze Shaik| +91 990 195 5118 imroze.shaik@ibeforum.com



# Certified in Forensic Accounting

02nd -04th Aug 2023

<b>D</b> 1				
Deleg	gate Details			
Title	Name	Job Title	Phone	Email
	[			
	1			
	1			
Orga	nisation Details			
	Company Name			
	Contact Person for Finance/Payment		Phone	Email
Payment Method Bank Wire Transfer		Authorization & Acceptance of Sales Contract		

$\Box$ Visa $\Box$ Master Card $\Box$ Amex $\Box$ Diners Club	I hereby declare I am authorised to sign this contract, Term & Conditions in the name of the Company/ Organisation.	
Name on Card:		of the Company/ Organisation.
Card Billing Address:	Name:	
City:State:	Date: Si	gnature:
Country:Zip:	Agreed Price for this Contract	
Card#:	Per Delegate Price (A)	
	No. of Delegates (B)	
Visa CVC Number or Euro card/Master CVV Number	Total Price (A x B)	
(Last 3 Digit No's on the back of the card)		
Valid From:/ Expiry Date:/	38 USD administration charge and any applicable withholding or any other tax or fee will be applied	
Kindly Complete this form and Send it back to	:	
IBEForuM Contact Name	Phone	Email ID

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<ol> <li>Payment Terms. IBEFORO Pvt Ltd (hereinafter as "IBEFORUM") requires the full payment of the invoiced amount no later than 5 (five) business days from the date of invoice viz. completion and return of the registration form. Payment shall be either by credit/debit card or online bank transfer. We accept payments online using any credit card in USD. If you make a payment of the payment of the second payments on the using any credit card in USD. If you make a payment provide our payment bank transfer. We accept payments online using any credit card in USD. If you make a payment of the payment of the payment of the payment of the second payment of the payment of the payment of the payment of the payment and transfer related charges which if applicable are paymable by the client in addition to the stated amount. Payment of invoices by means other than by credit card, or Payment must be received prior to the conference date. The cardinolder must retain a copy of the transaction records and merchant policies and rules. We reserve the right to refuse admission to the event if payment has not been received. Cheque payment and Substitution Policy. All cancellations, postponement and substitution shall be communicated via email to the oficial EMALL D as provided in the registration form.</li> </ol>	Any substitutions or alterations will be updated on our web page as soon as possible. 3. Note. 9. Procing above is exclusive of X% GST/SERVICE TAX which will be charged at the prevailing rate 9. Ocurares are conducted in English, unless otherwise specified 9. Standard Public terms & conditions apply 4. Intellectual Property. The copyright, intellectual property and design rights of the learning materials are property of IBEForuM and its expert trainers. It cannot be copied, shared or reproduced without prior written consent of IBEFORUM. 5. Health and Safety. The cleants must confirm to and comply with the Health and Safety Policy and Procedures as laid down by IBEFORUM or its partner organizations when the course is delivered in leased premises. Breaches of these policies and procedures may result with the client being suspended or eculded from the courses.			
You may substitute delegates at any time by providing reasonable advance notice no less than 8 (eight) days prior to the event to IBEForuM. For any cancellations received via email to our official EMAIL ID not less than ten [10] days [inclusive of business & holidays) prior to the event, you will receive a 90% credit to be used at another IBEForuM event which must occur within one year from the date of issuance of such credit. An administration fee of 10% of the contract fee will be retained by IBEFORUM for all permitted cancellations. 100% cancellation fee will be levied if the cancellation takes place within nine (9) days (inclusive of business & holidays) of the event. No credit will be issued for any cancellations occurring within nine (9) days (inclusive of business & holidays) of the event. No redit will be issued for any cancellations occurring within nine (9) days (inclusive of business & holidays) of the event date. No refund would be given for delegates that do not show up at the event.	<ol> <li>Complaints. IBEFORUM shall deem relevant the following types of complaints:</li> <li>Enquiries and complaints shall be made in written form/Email and have to contain sufficient detail to allow IBEFORUM to complex an official written/online response</li> <li>All official enquiries and complaints shall be submitted electronically to <u>complaints@ibeforum.com</u></li> <li>IBEFORUM shall officially respond to the complaint no later than 7 days (Business days or Business + Holidays) from the date of its reception</li> </ol>			
In the event that IBEFORUM cancels an event for any reason, you will receive a credit for 100% of the contract fee paid. You may use this credit for another IBEFORUM event to be mutually agreed with IBEFORUM, which must occur within one year from the date of cancellation. In the event that IBEFORUM postpones an event for any reason and the delegate is unable or unwilling to attend in on the reacheduled date, you will receive a credit for 100% of the contract fee paid. You may use this credit for another IBEFORUM event to be mutually agreed with IBEFORUM, which must occur within one year from the date of postponement. Except as specified above, no credits will be issued for cancellations. There are no refunds given under any circumstances. Please note that while speakers and topics were confirmed at the time of publishing, circumstances beyond the control of the organizers may necessitate substitutions, alterations or cancellations of the speakers and/or topics. As such, IBEFORUM reserves the right to altere or modify the advertised speakers and /or topics.	7. Force Majoure Event IBEFORUM is not responsible for any loss or damage as a result of a substitution, alteration or cancellation/postponement of an event. IBEFORUM shall not be liable to the clients or be deemed to be in breach of any agreement it has concluded with them for any delay in performing or failure to perform any of the IBEFORUM's obligations in respect of the services if the delay or failure was due to any cause such as act of God, war, warlike activities, fire, storm, explosion, national emergency, labor dispute, strike, lock- out, civil disturbance, actuation or threatened violence by any terrorist group, newly cancet law or regulation or any other cause not out, civil disturbance, actuation or threatened violence by any terrorist group, newly cancet law or regulation or any other cause not reasonable control of IBEFORUM including (without limitation) to speaker or participant cancellation or withfrawal, supplier or contractor failure, yence damage or cancellation, health searces, industrial dispute, governmental regulations or action, military action, fire, flood, disaster, civil rot, acts of terrorism or war. These terms and conditions shall apply in respect of any rearranged or rescheduled Conference corganised by IBEFORUM pursuant to this Condition.			
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