

# IBEFoRuM

International Business & Economic Forum



450.40	507.66
516.65	155.12
458.56	324.35
524.24	752.23
525.85	434.95
750.75	531.84
258.51	342.25
652.66	445.34
	568.66

**FORENSIC  
ACCOUNTING**

In association with:



## Certified in Forensic Accounting In An AI World

www.ibeforum.com



IBEFoRuM Trainer

07<sup>th</sup> - 10<sup>th</sup> July 2026 | Suva, Fiji

## 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 32 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

**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*"

## Course Outline

# Day 1:

### 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 And....what is Forensic Accounting
- What is the role of a Forensic Accountant.

#### 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

#### AI in the Fraud World

- How the fraudster uses AI and how we integrate it into our investigation and prevention strategies

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

# Day 2:

### SECTION 2 - FRAUD INVESTIGATIONS AND DETECTION

#### Corporate 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
- Dealing with hostile and narcissistic interviewees
- 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

#### AI-Powered Fraud Detection Mechanisms

- Machine Learning - Using supervised and unsupervised models to identify anomalies and fraudulent patterns.
- Behavioral Biometrics - Analyzing user behavior to identify impersonation.
- Real-time Transaction Monitoring - Instantly flagging suspicious transactions.
- Graph Neural Networks - Identifying complex relationships between fraudulent entities

#### Blockchain and Cryptocurrency Investigations

- Understanding Blockchain
- What are the Risks
- Fraud Prevention in the Blockchain
- Currency flow diagrams
- Blockchain analytics
- Wallet Risk Score Ranking

#### Evidence and Testifying as an Expert Witness

- Introduction
- The Forensic Opinion. Factual Findings
- Forms of Evidence
- Direct Versus Circumstantial Evidence
- Admissibility of Evidence
- Digital evidence and Computer Imaging
- Exhibits
- Hearsay

**Videos. A Selection of short FBI Investigation video's**

## Day 3:

### SECTION 3 - 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 Organisation
- 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

#### 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

#### 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

#### Using AI in our Fraud Prevention Strategy

- Behavioral Analytics
- Document Verification
- Reduced False Positives
- Continuous Learning
- Supervised and Unsupervised Learning
- Deep Learning & Neural Networks
- Graph Neural Networks
- Detection accuracy

### SECTION 4 - ANTI-MONEY LAUNDERING

#### Anti-Money Laundering

- 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 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

- CInternet 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 Organisation

#### **AI and ChatGPT and its impact on Fraud Investigations**

- What is AI and ChatGPT
- What are the risks
- How AI use can increase fraud risk
- Can we, as investigators use AI
- The future of AI

## **Day 4:**

### **SECTION 7 - INTEGRATING A FRAUD AND CORRUPTION MANAGEMENT STRATEGY INTO YOUR ORGANISATION**

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

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

#### **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**

**A Look at Some World-Wide Recent Fraud Scandals**



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.

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