



## *Topical Issues*

*Topical Issues* courses include training on current critical and emerging issues.





# AUDITING ERM WITH EMPHASIS ON ENSURING KING III REQUIREMENTS ARE MET (AEKR)

## Topical issues

### PRESENTERS:

Suleman Badat, Consultant

### KEY INFORMATION:

DURATION: 2 DAYS

CPD HOURS: 16

VENUE: JOHANNESBURG

DATE / S: 9-10 JULY

31 OCTOBER -

1 NOVEMBER

### COST PER DELEGATE (INC VAT):

MEMBERS: 3 100

NON MEMBERS: 3 800

## SEMINAR OBJECTIVE

- Have a in-depth understanding of risk management and the interaction with internal audit;
- Be able to develop their own risk based audit approach as well as consider how to successfully audit the risk reporting required by corporate governance;
- Understand the recommendations and requirements of the King III report and apply them in practice; and
- Make recommendations to management for improvement.

## COURSE CONTENT

- Definitions and Principles of risk and risk terminology
- KING III requirements for internal auditing with regards to ERM
- ERM architecture
- Core internal auditing roles in regard to ERM
- Roles internal auditing should NOT undertake
- Risk management and corporate governance risk reporting
- Risk management as a basis for a risk based audit plan
- An idealistic model for risk management and internal audit
- Case studies of how risk management and internal audit have been successfully integrated

## WHO SHOULD ATTEND?

### Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

### Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

A 10% discount applies if 2 or more participants from the same company attend this course.

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# AUDITING SUSTAINABILITY INFORMATION (ASI)

*Topical issues*



## SEMINAR OBJECTIVE

Sustainability is a crucial goal and being able to measure progress towards sustainability is therefore important. Auditing and review for sustainability has a key role in the journey towards sustainability. Internal auditors must understand and exercise their role in auditing sustainability information to assist the organisation in achieving its objectives.

## COURSE CONTENT

- The Need for Sustainability Audit and Review
- Challenges in Sustainability Auditing
- An Original Process Based Approach to Sustainability
- Sustainability Audit and Review Using a Process Based Approach
  - o Identification of sustainability issues within the organisation
  - o Sustainability performance measurement and trends
  - o Sustainability goals, stakeholder engagement, linkages and systems thinking
  - o Values and community issues
  - o Change management processes towards sustainability
  - o Vision and the future
  - o Governance and sustainability audit
- Other Approaches to Assessing Sustainability
- The Benefits of Audit and Review for Sustainability

## WHO SHOULD ATTEND?

### Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

### Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

## PRESENTERS: PROZILOG

### KEY INFORMATION:

DURATION:	1 DAY
CPD HOURS:	8
VENUE:	JOHANNESBURG
DATE / S:	12 MARCH 24 AUGUST

### COST PER DELEGATE (INC VAT):

MEMBERS:	1 550
NON MEMBERS:	1 900

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# COMBINED ASSURANCE – INTERNAL AUDITORS TO TAKE THE LEAD (CATL)

## Topical issues

### PRESENTERS: PROZILOG

### KEY INFORMATION:

DURATION: 1 DAY  
CPD HOURS: 8  
VENUE: JOHANNESBURG  
DATE / S: 13 APRIL  
26 SEPTEMBER

### COST PER DELEGATE (INC VAT):

MEMBERS: 1 550  
NON MEMBERS: 1 900

## SEMINAR OBJECTIVE

A combined assurance model effectively co-ordinates the efforts of management and internal and external assurance providers, increases their collaboration and develops a shared and more holistic view of the organisation's risk profile. This seminar will expose delegates to the concept of combined assurance and the role that internal audit should play.

## COURSE CONTENT

- Understanding combined assurance
- The roles of management, internal assurance providers and external assurance providers
- Implications for the Audit Committee
- The role of Internal Audit
- Guidance from the King III report
- Drafting the combined assurance plan
  - o Determining the objectives of the combined assurance plan
    - o Identify and specify the sources of assurance over risks
    - o Provide the Risk Management Committee, the Accounting Authority / Officer and Executive Management with a framework of the various assurance parties
    - o Link risk management activities with assurance activities
    - o Provide a basis for identifying any areas of potential assurance gaps
- Assist the Accounting Authority / Officer and internal audit in reviewing the effectiveness of the risk management system

## WHO SHOULD ATTEND?

### Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

### Level 4

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# DEVELOPING A FRAUD RISK MANAGEMENT PROGRAM FOR YOUR ORGANISATION (DFRP)

*Topical issues*



## SEMINAR OBJECTIVES

After completing this course, participants should be able to articulate to management and those charged with governance the business case for managing fraud risk, develop a fraud risk management program for an organization, and evaluate the design and implementation of an existing fraud risk management program.

## SEMINAR CONTENT

### Making the case for a fraud risk management program

- Define fraud
- List reasons why organizations should manage fraud risk
- Present a case for a managing fraud risk

### A COSO-consistent process for fraud risk management

- Define the COSO internal control framework
- List advantages of using a COSO-consistent process
- Describe how the elements of a fraud risk management program fit within the COSO framework

### Roles of key parties in managing fraud risk

- Define the key parties involved in managing fraud risk
- Describe the responsibilities of each party
- Identify the oversight and reporting responsibilities between the key parties and their impact on the effectiveness of fraud risk management

### Coordinate governance, risk management, and compliance/ethics to better prevent fraud

- Define the roles of governance, risk management and compliance/ethics
- Describe the relationships and overlaps between the three roles
- Identify how coordinating the three roles can reduce costs, enhance efficiency and improve organizational effectiveness in managing fraud risk

### Control environment

- Define the key elements of the control environment that relate to managing fraud risk
- Describe tools and techniques for developing or evaluating the design and operating effectiveness of these key elements
- Apply the tools and techniques to identify potential deficiencies and recommend control enhancements

### Fraud risk assessment

- Define the key elements of an effective fraud risk assessment process
- Identify common deficiencies in fraud risk assessments
- Apply the process to develop a fraud risk assessment for a hypothetical organization

### Fraud control activities

- Define the goal of fraud control
- Describe the roles of entity-level and process-level controls
- Identify how proactive fraud detection activities complement entity-level and process-level

### PRESENTERS: PROZILOG

#### KEY INFORMATION:

DURATION:	2 DAYS
CPD HOURS:	16
VENUE:	JOHANNESBURG
DATE / S	31 MAY - 1 JUNE 1-2 OCTOBER

#### COST PER DELEGATE (INC VAT):

MEMBERS:	3 100
NON MEMBERS:	3 800



Next Page

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## DEVELOPING A FRAUD RISK MANAGEMENT PROGRAM FOR YOUR ORGANISATION (DFRP) CONTINUED

### *Topical issues*

controls and assist management and those charged with governance

#### **Information and communication**

- Define the role of communication in creating effective fraud risk management
- Describe the key challenges in providing fraud awareness training
- Identify approaches for delivering fraud awareness training cost-effectively

#### **Monitoring**

- Define the key parties involved in monitoring
- Describe the role(s) of monitoring by each key party
- Identify how monitoring might be ineffective or compromised and how such occurrences could be detected

### **WHO SHOULD ATTEND?**

#### **Level 2**

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

#### **Level 3**

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

#### **Level 4**

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

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# ENVIRONMENTAL AUDITING FOR NON-ENVIRONMENTAL AUDITORS (EAEA)

## Topical issues



### I. Concepts, Principles and Skills of Environmental Auditing

- Requirements for an environmental audit to be performed
- Audit objectives and scope
  - Liability audit
  - A management audit
  - A functional audit (sometimes called an activity or issues audit)
- Subject matter and audit criteria
- Use of non regulatory guidelines and codes of practice in audits
- increasing importance of ISO14001 and other international environmental standards
- regulatory mandate to commission an environmental audit
- Objectivity and independence
- Due professional care and confidentiality
- Audit evidence, sampling, reliability and audit findings
- Reporting and follow up
- Use of checklists and working papers

### II. ISO14001 environmental Management system basics and relevance of environmental auditing

- Overview of the ISO14001 Standard
- Process for registration to 14001
- Role of Auditor certification bodies
- Role of accreditation bodies
- EMS Audit

### III. Roles, responsibilities and Relationship Management

- Roles of persons involved in audits
- Relationship management principles for auditors
- Environmental auditor personal attributes and skills

### IV. Detailed Procedures for conducting environmental audit

- Pre-audit planning and preparation
- The role, preparation and use of audit checklists
- Why use protocols
- The interview process
- Understanding and assessing internal control
- Working papers and file development
- Sampling strategies and procedures
- Assessing findings and reporting.

### WHO SHOULD ATTEND?

#### Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject

#### Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

#### Level 3

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#### Level 4

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#### PRESENTER:

**Zach le Roux** CIA, CCSA, CA (SA), CIMA, CIAB - Consultant, Audit and Governance Services

#### KEY INFORMATION:

DURATION: 2 DAYS

CPD HOURS: 16

VENUE: JOHANNESBURG

DATE / S: 26-27 MARCH  
15-16 OCTOBER

#### COST PER DELEGATE (INC VAT):

MEMBERS: 3 100

NON MEMBERS: 3 800

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# ESSENTIAL ELEMENTS OF A FRAUD PREVENTION PLAN (EEFP)

## Topical issues

### PRESENTER: PROZILOG

### KEY INFORMATION:

DURATION: 1 DAY  
CPD HOURS: 8  
VENUE: JOHANNESBURG  
DATE / S: 14 MARCH  
17 OCTOBER

### COST PER DELEGATE (INC VAT):

MEMBERS: 1 550  
NON MEMBERS: 1 900

## SEMINAR OBJECTIVE

Fraud prevention can be seen as the cumulative effect of both preventative and detection systems incorporated by management. Detection of fraud can only lead to the prevention thereof if the response thereto acts as a deterrent. This course provides valuable information on how to compile an effective fraud prevention plan.

## SEMINAR CONTENT

- What entails fraud prevention?
- Why is fraud prevention important?
- Who is responsible for fraud prevention?
- Dynamic nature of fraud prevention
- Fraud prevention strategy
- Building the fraud prevention plan
- Implementation steps
- Fraud prevention committee
- Fraud policy
- Role of internal audit
- Role of the audit committee

## WHO SHOULD ATTEND?

### Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

### Level 3

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# HOW TO DETECT AND PREVENT OCCUPATIONAL FRAUD (FRAUD)

According to studies by the ACFE, your organization may be losing as much as 5% of its annual revenues to fraud. Fraud prevention can increase your organisation's financial performance as well as help to protect it from the financial and reputational catastrophe that major fraud often causes. Fraud prevention & detection is not as complicated or expensive as you might think.



Topical issues

## HOW WILL THIS COURSE BENEFIT YOU?

- To explain the various schemes used by employees, managers, directors, & organised criminals to defraud organisations.
- To quantify the losses from these schemes and scams.
- To illustrate the human factors in fraud.
- To equip delegates with proven techniques in fraud prevention and detection so that they will be able to better manage these challenges in everyday business.
- Practical examples of fraudulent items will be passed out for delegates to examine.
- Local and international fraud case studies will be discussed in order to ascertain best practices
- DVD's will be used to introduce the audience to a mob boss, ex fraudsters, and whistleblowers.
- There are interactive Q&A sessions.
- Delegate's knowledge levels will be assessed at the beginning and at the end of the course in order to measure how much they learnt. This will be achieved via pre & post course questionnaires as well as a test (multiple-choice and true or false questions) on the last day.

## COURSE CONTENT

### An overview of fraud

- The nature of fraud
- Why fraud happens
- Who is involved in fraud
- How occupational fraud affects your business
- Profile of a fraudster and criminology theories
- Current fraud statistics

### Corruption

- Conflicts of interest
- Bribery
- Illegal gratuities
- Economic extortion

### Asset Misappropriation (includes case studies)

- Cash Theft Schemes
- Billing Schemes
- Payroll Schemes
- Expense Reimbursement Schemes
- Cheque Fraud
- Procurement fraud
- Debtors fraud
- Computer crime
- Organised Crime syndicate scams

### Fraudulent Financial Statements

- Asset/revenue over-statements & understatements
- Some major Financial statement fraud case studies
- Assessing risk of fraud in financial reporting

### The legal and regulatory environment

- How to make sense of the alphabet soup of SOX, COSO, PCAOB, FSG, King II, PFMA, PRECCA, and ISA 240.

### Reducing Your Fraud Risk – Prevention

- Fraud Prevention – a Four-Step Approach
- Internal controls – specific and general applications
- Developing an anti-fraud culture
- Compiling a fraud prevention plan
- Ethics programs
- Awareness programs
- Fraud-related policies- Developing a fraud profile for your organisation

### PRESENTER:

**Mario Fazekas, ACFE** – Director, Exactech Fraud Prevention Solutions

### KEY INFORMATION:

DURATION: 4 DAYS  
CPD HOURS: 32  
VENUE: JOHANNESBURG  
DATE / S: 16-19 APRIL  
30 JULY - 2 AUGUST  
12-15 NOVEMBER

### COST PER DELEGATE (INC VAT):

MEMBERS: 6 200  
NON MEMBERS: 7 600



Next Page

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## HOW TO DETECT AND PREVENT OCCUPATIONAL FRAUD (FRAUD) CONTINUED

### *Topical issues*

#### **Reducing Your Fraud Risk – Detection**

- What to look for – symptoms or red flags
- Using specialized software to detect fraud
- Fraud Detection – a Five-Step Approach

#### **Responding to fraud**

- The purpose of a fraud response plan
- Computer forensics overview
- Some response do's and don'ts

#### **How to make your anti-fraud program work**

- Why fraud prevention has to be 'sold' to decision makers
- How to achieve a ROI from your fraud prevention program

### **WHO SHOULD ATTEND?**

Delegates from all public and private sector organisations in all industries. (Fraud knows no boundaries)!

#### **Level 1**

Entry or introductory level for those requiring a fundamental understanding

#### **Level 2**

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

#### **Level 3**

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

### **JOB FUNCTION**

Internal auditors, finance managers, accountants, external auditors, compliance officers, risk managers, and any employees responsible for protecting the financial integrity of their organisations, or involved in the operational aspects of fraud prevention.

### **UNIQUE SELLING POINTS**

- Practical examples of fraudulent items will be passed out for delegates to examine.
- Local and international fraud case studies will be discussed in order to ascertain best practices
- DVD's will be used to introduce the audience to a mob boss, ex fraudsters and whistleblowers.
- There are interactive Q&A sessions.

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# INTERNAL AUDIT QUALITY ASSESSMENT: PERFORMING THE REVIEWS (QAR) (SPECIALIST COURSE)

*The Internal Audit Quality Assessment: Performing QA Reviews course has been updated with the 6th Edition of the Quality Assessment Manual. In addition, upon successful completion of the entire course, a certificate is given indicating the recipient has completed the Quality Assessment course. The course will equip delegates with the tools to conduct an internal quality assessment.*



## Topical issues

### YOUR OPPORTUNITY TO...

- Learn about the new Professional Practices Framework, including the International Standards for the Professional Practice of Internal Auditing.
- Understand the Quality Assurance Standards and the mandatory external assessment requirements.
- Discover state-of-the-art quality assessment techniques and processes.
- Identify best practices and key benchmarking criteria that separate top performing internal audit activities from the rest of the pack.
- Prepare your department for a future external assessment.
- Explore the Self-Assessment with Independent Validation option and process.

Class format: Lecture, case studies, small and large group discussions, practical exercises, and skill practices.

### COURSE CONTENT

The Evolution of Internal Auditing and Impact on Quality Assessment

Quality Assessment Objectives

The Professional Practices Framework

- Definition of internal auditing
- Code of Ethics
- A general Standards review
- Quality Assessment related Standards
- Practice Advisories
- Development and Practice Aids

The Quality Assurance Standards (including Mandatory External Assessment Requirements)

Organization and Internal Auditing Environment

- Governance Structures/Frameworks
- Enterprise Risk Management
- Management Control and Accountability
- Sample Charters

- Alignment with organization and Board/Audit Committee objectives
- Independence
- Services: Assurance and consulting
- Functions of management as they relate to an internal audit activity (planning, organizing, staffing, directing, coordinating, and controlling)

External and Internal Quality Assessment Processes (Assessment Tools and References and Best Practices)

- New mandatory requirements for external assessment
- Business-focused approach/process
- Quality Assessment tools and references
- Internal assessment program: overview
- Alignment with external assessments
- Other references
- Best practices

Internal assessment with Independent Validation Process

- Overview
- Details of the new assessment: option, process, related accreditation program

Hands-on Quality Assessment Practical Application Experience

- Major case study: planning and preparation
- Exercise participation

Final Quiz

Delegates attending would have the opportunity to write the Internal Assessor/ Validator Accreditation Examination

### WHO SHOULD ATTEND?

- Auditors, regardless of level, who want to help their organization enhance their internal quality assessment program and/or prepare for an external quality assessment.
- Auditors, executives, and Board/Audit Committee members who are interested in learning how to evaluate and improve their internal auditing function.

#### PRESENTERS:

IA Professional Placements and Related Services

#### KEY INFORMATION:

DURATION: 3 DAYS

CPD HOURS: 24

VENUE: JOHANNESBURG

DATE / S: 5-7 MARCH

3-5 DECEMBER

VENUE: WESTERN CAPE

DATE / S: 9-11 JULY

#### COST PER DELEGATE (INC VAT):

MEMBERS: 4 400

NON MEMBERS: 6 150

#### SPECIALIST COURSE

The cost of the course includes the current Quality Assessment Manual. A discounted rate applies if you already have the materials



## ISSUING AN “ASSESSMENT” IN TERMS OF KING III (IAK3)

### Topical issues

#### PRESENTER:

**Zach le Roux** CIA, CCSA, CA (SA), CIMA,  
CIAB - Consultant, Audit and Governance  
Services.

#### KEY INFORMATION:

DURATION: 1 DAY  
CPD HOURS: 8  
VENUE: JOHANNESBURG  
DATE / S: 3 MAY  
23 AUGUST  
22 NOVEMBER

#### COST PER DELEGATE (INC VAT):

MEMBERS: 1 550  
NON MEMBERS: 1 900

### COURSE SYNOPSIS

The King 3 report requires an objective assessment of the effectiveness of risk management and the internal control framework. What does this entail?

### COURSE CONTENT

- What the King report states about an assessment of the effectiveness of risk management and internal control
- What the IIA states about an assessment of the effectiveness of risk management and the internal control
- How this report fits into combined assurance
- Planning issues
- Techniques for combining opinions for an annual opinion
- The role of the issue tracking system
- Wording of the annual report
- Expectation management
- Audit risk management

### WHO SHOULD ATTEND?

#### Level 3

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#### Level 4

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# KING III: ISSUING A FINANCIAL INTERNAL CONTROL ASSESSMENT (IFCA) **NEW**



*Topical issues*

## COURSE CONTENT

### King III Internal Financial Controls

- Role and function of the board
- Internal assurance providers
- Audit committees
- The responsibility of the Audit Committee to report to the shareholders on its statutory duties:
  - o The committee's view on the financial statements and the accounting practices
  - o Whether the internal financial controls are effective
- The audit committee should recommend the integrated report for approval by the board
- The governance of risk
- The development of a policy and plan for a system and process of risk management
- The board should comment in the integrated report on the effectiveness of the system and process of risk management.
- Internal audit should provide a written assessment of the effectiveness of the system of internal controls and risk management to the board.
- Internal controls should be established not only over financial matters, but also operational, compliance and sustainability issues.

- Internal audit should provide a written assessment of internal financial controls to the audit committee.
- Management should specify the elements of the control framework.

## WHO SHOULD ATTEND?

### Level 1

Entry or introductory level for those requiring a fundamental understanding

### Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

### Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

**PRESENTER:**  
**PROZILOG**

### KEY INFORMATION:

**DURATION:** 1 DAY  
**CPD HOURS:** 8  
**VENUE:** JOHANNESBURG  
**DATE / S:** 22 FEBRUARY  
28 JUNE

### COST PER DELEGATE (INC VAT):

**MEMBERS:** 1 550  
**NON MEMBERS:** 1 900

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# THE SUCCESSFUL FORENSIC INVESTIGATION FROM CRADLE TO GRAVE (FICG) **NEW**

## Topical issues

### PRESENTER:

Deolinda Delcarme

### KEY INFORMATION:

DURATION: 1 DAY

CPD HOURS: 8

VENUE: JOHANNESBURG

DATE / S: 20 FEBRUARY

28 JUNE

### COST PER DELEGATE (INC VAT):

MEMBERS: 1 550

NON MEMBERS: 1 900

## COURSE CONTENT

1. The focus of this full day workshop is to enable the forensic/auditing practitioner to grasp and understand the conduct of the investigation from 'cradle to grave' and to do so in a diligent and project focussed manner that will not adversely affect the validity of the investigation and the respective methods employed.
2. Ensuring delegates have a thorough understanding of the basic fundamentals of fraud detection and investigation so that he/she can be more effective in his/her role as Auditor by grasping the bigger operational risk management picture. He/she needs to learn why they need to care about best practice investigations and its implications and how it impacts efficacy of their role.
3. Group must learn by involvement in process.
4. Group work: Understanding the purpose of an investigation report and the key aspects that need to be contained therein
5. Assignment: Write an investigation report for Management based on the group work and case study
6. Groupwork: Review and Feedback of report
7. Best practice powerpoint presentation by facilitator, including additional handouts.
8. Consolidation and Evaluation

## COURSE CONTENT

1. Introduction and Purpose of workshop.
2. Group work: Understanding the strategic investigation technique from cradle to grave. Exercise involves individual work and then pairing. Group feedback. Special process used by facilitator to collect ideas from group. Group discussion after all ideas shared.
3. Group work: Case Study: Scenario of discovery of fraud ,Allegation, Interviews, taking of statements from the people involved & Drafting Statements/Affidavits
1. First exercise involves process called Keys to Understanding. Facilitator uses customised questions which clarifies the group's shared understanding and gives motivation to the workshop, enlarges the group's ideas, by linking different parts of their knowledge database, focuses group on potential problems, addressing measures/standards to check action plans, if any.
2. Second exercise involves process of collecting ideas from a group. Process ensures all views are heard and recorded, in a non-threatening way. Process is to help share views and understanding of key concepts.
3. Third exercise involves practical involvement of delegates and identifying how to detect the fraud and gauging levels of understanding with the strategic process including how to interview witnesses, take and draft statements.



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## THE SUCCESSFUL FORENSIC INVESTIGATION FROM CRADLE TO GRAVE (FIGG) CONTINUED

### *Topical issues*

4. Fourth exercise involves bringing it all together by drafting best practice investigation report and feedback on the process
5. Fifth exercise involves best practice powerpoint presentation by facilitator in lecture format providing guidance on the successful forensic investigation and the pitfalls to avoid that will impact success .
6. Learning thus takes place via involvement in process, listening and understanding, examples or case studies, experience, participation, insight through deduction, asking questions, feedback in groups, interactive discussion, use of powerpoint presentation.
7. Delegates are also requested to complete an evaluation/feedback questionnaire which specifically deals with assessment of learning after the session.

### WHO SHOULD ATTEND?

#### Level 1

Entry or introductory level for those requiring a fundamental understanding

#### Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

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