

Fraud– Finding it, Documenting it and Reporting it

Presented by Allen F. Brown, CPA, CFE

8:30 a.m. to 5:00 p.m.

The purpose of this class is to expose the participants to several types of fraud schemes that may be committed, how they were committed, how they were discovered and investigated. This will be done by using examples of real frauds that were investigated by the instructor. The participants will be provided with information related to specific frauds and be allowed to determine how they would investigate, document and report the issues. In addition, for each type of fraud scheme the participants will discuss how the fraud could have been prevented or discovered timely.

The class will conclude with a discussion focusing on how to report what you found during your investigation.

1. Why do people commit fraud	8:00 – 10:00
2. Getting the investigation started	
Break	10:00 – 10:20
3. Altered document schemes	10:20 – 12:00
4. False billings for services	
Lunch	12:00 – 1:00
5. Substitution scheme	1:00 – 2:30
6. Kickback schemes	
Break	2:30 – 2:45
7. Register schemes	2:45 – 3:45
8. Payroll schemes	
9. Looking at Documents VS. Examining Documents	
Break	3:45 – 4:00
10. Putting the work together	4:00 – 5:00
11. Preparing the report	
12. Concluding discussion of ideas and issues	