

TIME	DAY 1 Fraud Investigations and Legal Issues	DAY 2 Fraud Schemes and Financial Crimes	DAY 3 Fraud Prevention and Deterrence
8:45 – 9:00	Registration & Intro	Registration & Intro	Registration & Intro
9:00 – 10:20	- Planning and Conducting a Fraud Examination - Legal Issues in Conducting Investigations - The Law Related to Fraud	- Accounting Concepts - Financial Statement Fraud - Asset Misappropriation: Inventory and Other Assets	- Understanding Financial Crime - Ethics for Fraud Examiners
10:20 – 10:35	BREAK	BREAK	BREAK
10:35 – 11:55	- Basic Principles of Evidence - Collecting Evidence - Sources of Information	- Asset Misappropriation: Cash Receipts - Asset Misappropriation: Fraudulent Disbursements - Corruption	- Corporate Governance - Management's Fraud-Related Responsibilities
11:55 – 12:10	BREAK	BREAK	BREAK
12:10 – 13:30	- Data Analysis and Reporting Tools - Tracing Assets	- Theft of Data and Intellectual Property - Cyberfraud - Identity Theft - Consumer Fraud and Scams - Securities Fraud	- Auditors' Fraud-Related Responsibilities - Fraud Prevention Programs
13:30 – 14:00	LUNCH	LUNCH	LUNCH
14:00 – 15:20	- Interview Theory and Application - Covert Operations - Report Writing	- Financial Institution Fraud - Money Laundering - Payment Fraud - Bankruptcy Fraud - Insurance Fraud	- Fraud Risk Assessment - Fraud Risk Management
15:20 – 15:35	BREAK	BREAK	BREAK
15:35 – 16:55	- Overview of the Legal System - Criminal Prosecutions - Non-Criminal Actions - Testifying	- Health Care Fraud - Tax Fraud - Government and Public Sector Fraud - Procurement Fraud	Q&A 15:35 – 16:05