

ADVANCED FRAUD AND ANTI-CORRUPTION AUDITING

*Date: from 26 to 29 February 2024
Venue: Kosovo Banking Association*

OBJECTIVE

The objective of this advanced training program is to equip participants with the knowledge and skills required to conduct effective fraud and anti-corruption audits.

PROGRAMME

Introduction to Fraud and Anti-Corruption Auditing

- ✚ Introduction to fraud and anti-corruption auditing and their importance in mitigating organizational risk
- ✚ Overview of the fraud and anti-corruption audit process
- ✚ Key principles and concepts of fraud risk assessment and fraud audit planning
- ✚ Integration of fraud and anti-corruption audit approach with the internal audit function.

Fraud Risk Assessment Methodologies and Mathematical Formulas

- ✚ Overview of different fraud risk assessment methodologies (e.g., quantitative, qualitative, predictive analytics)
- ✚ Understanding and application of mathematical formulas for quantifying fraud audit risk
- ✚ Calculation of fraud risk factors, likelihood, and impact
- ✚ Assessing fraud risk tolerance and determining materiality

Case studies: Applying mathematical formulas to calculate fraud audit risk and materiality.

Developing Fraud Risk-Based Audit Plans

- ✚ Components of a fraud risk-based audit plan: scoping, objectives, audit procedures, and resource allocation
- ✚ Fraud risk-based audit planning techniques, including brainstorming and data analysis
- ✚ Identifying key fraud risks and corruption indicators
- ✚ Developing audit programs based on identified fraud risks

Case studies: Developing fraud risk-based audit plans for various audit scenarios.

Fraud and Anti-Corruption Audit Execution

- ✚ Conducting fieldwork based on the fraud risk-based audit plan
- ✚ Fraud-focused audit testing techniques and forensic procedures
- ✚ Evaluating control design and effectiveness to prevent and detect fraud
- ✚ Analyzing and interpreting fraud audit findings in the context of identified risks and corruption indicators

Case studies: Performing fraud and anti-corruption audit procedures and documenting findings.

METHODOLOGY

This training program will adopt a blended learning approach to ensure an interactive and engaging experience for participants. The program will include a combination of:

- ✚ Interactive lectures
- ✚ Case studies
- ✚ Group discussions and activities
- ✚ Practical exercises
- ✚ Q&A sessions
- ✚ Continuous learning support.

The training is aligned with ISO 22301 and NIST 800-34.

TARGET AUDIENCE

This training program is designed for professionals involved in auditing, risk management, compliance, forensic accounting, and anti-fraud functions. The ideal participants may include Internal Auditors, Forensic Auditors, Risk Managers, Compliance Officers, Fraud Examiners, Internal Control Professionals, Legal and Compliance Professionals.

LANGUAGE

A good command of English is required.

EXPERT

Mr Yves Deceuninck has worked as a lecturer for the ATTF for many years. He started his career as Group Auditor for Belgolaise, he worked for KPMG Brussels and HSBC Security Services Luxembourg as an Audit & Process Reengineering Manager.

He currently is also a university lecturer, and he works as a consultant in the domain of audit, risk, governance and as a coach in risk management. He performed internal audit assignments and credit risk reviews in the banking sector in 13 different countries in Africa.

Apart from several certificates from Frankfurt School of Finance & Management and the London School of Economics and Political Science, Yves holds an impressive number of Master's degrees:

- ✚ Master's degree in finance & accounting, Haute Ecole "Francisco Ferrer" Bruxelles
- ✚ Master's degree in IT Network & Organization, Université Libre de Bruxelles
- ✚ Master's degree in Internal Auditing, Catholic University of Louvain
- ✚ Master's degree in Degree in Applied Economics, University de Mons-Hainaut
- ✚ Master's degree in financial risk management, Université de Saint-Louis Bruxelles

Yves has written several articles on risk management and microfinance which were published in ALRIM newsletters and he is also co-author of a chapter ("A Whiter Shade of Change...") in the following book: "The Change 12: insights into self-empowerment".

ADVANCED FRAUD AND ANTI-CORRUPTION AUDITING

Date: from 26 to 29 February 2024

Venue: Kosovo Banking Association

PLACE DURATION DATES

4 full days of face-to-face training

From 26 - 29 February 2024

Training Room of Kosovo Banking Association, Prishtina, Kosovo

DAILY SCHEDULE

09:00 – 10:30	Training
10:30 – 10:45	Coffee break
10:45 – 12:00	Training
12:00 – 13:00	Lunch break
13:00 – 14:30	Training
14:30 – 14:45	Coffee break
14:45 – 16:30	Training
16:30	End of day ☺

REGISTRATION

Send your filled registration forms via email at KBA, or contact us at:
kbatrainingcenter@bankassoc-kos.com or **038 246 171**