



The Institute of Internal Auditors, Singapore

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16 July 2007

Dear Members

1 Day Seminar/Workshop/Talk on **Increasing Auditor Effectiveness in Recognizing & Detecting Fraud** **16 August 2007 by Mr Courtenay Thompson**

What you will gain from this seminar:

YOUR OPPORTUNITY TO...

- Learn basic fraud concepts
- Understand why auditors don't detect fraud...and when they should detect it
- Learn a method for building fraud detection into your routine audit activity
- Learn data mining approaches to bring fraud to the surface
- Learn steps for fraud prevention

Course Description

Internal auditors and public accountants are under fire. Some doubt their ability or willingness to detect fraud. There seems to be an increasing expectation that internal auditors detect fraud in routine audits. Yet most auditors get very little fraud training. Standards for auditors, including those issued by the IIA, call for auditors to be knowledgeable about fraud exposures and symptoms of fraud in areas audited.

Increasing Auditor Effectiveness in Recognizing & Detecting Fraud provides specific approaches and steps to help auditors in recognizing and detecting fraud. It is a "how to" course which presents suggestions for detection and for creating an environment which promotes discovery of fraud.

Course Outline

- The challenge fraud presents
- The role of auditors in fraud detection
- Who really commits fraud
- Avoiding fraud-related dangers
- Common management response
- Establishing an environment for handling fraud
- Establishing a policy for fraud
- Why auditors don't detect fraud
- The Five Step Approach to Fraud Detection
- Understanding what can go wrong – examples of exposures
- Recognizing symptoms of fraud
- Using and misusing red flags of fraud
- Suggestions for fraud in purchasing
- Detecting fraud in the computerized environment
- The Four Step Approach to Fraud Prevention

About the Speaker

Courtenay M. Thompson Jr.

Mr. Thompson is a recognized authority on training managers, auditors and investigators in fraud-related matters. He has designed and presented courses on fraud prevention, detection and investigation for business and government organizations worldwide. His courses are known for providing practical, proven approaches to real problems. These practical approaches have yielded dramatic results for class attendees.

Although best known for training auditors in effectively meeting the challenge of fraud, Courtenay also develops and conducts courses on improving audit effectiveness, audit interviewing and behavior and communication skills. He is the developer of "Fraud Detection & Investigation for Internal Auditors," "Purchasing Fraud: Prevention, Detection & Response," "Auditing Contracts: Auditing That Pays," and "Fighting Fraudulent Financial Reporting" offered through The Institute of Internal Auditors.

He is the co-developer with R. L. Townsend of "Effective Auditing of Construction Activity" and co-developer with Richard Stohl of "Effective Auditing of Health Benefits Administration," also offered through the IIA. For 13 years Mr. Thompson was editor of "Fraud Findings" in The Internal Auditor magazine.

Mr. Thompson's experience prior to entering the consulting field includes public accounting, audit supervisor for consumer financial services for a large retailer, and director of auditing for a life insurance company. His career in public accounting and internal auditing provided exposure to a number of types of impropriety including embezzlement, insurance fraud, loan fraud, stock fraud, kickbacks and bribery, misappropriation of funds and mail fraud.

In addition to personally detecting and investigating suspected fraud cases, he established corporate policies for fraud and trained other auditors in fraud detection and investigation. Responsibilities included working with top management and reporting to the audit committee on the status of open cases. He has worked closely with legal counsel, law enforcement and prosecutors.

Courtenay Thompson received his BBA and MBA degrees from Southern Methodist University and is a Certified Public Accountant. He is a member of the Institute of Internal Auditors, Inc., the American Institute of Certified Public Accountants, and the Texas Society of Certified Public Accountants.

Who Should Attend

- Any auditors wanting to increase effectiveness in fraud detection
- Finance professionals interested in fraud detection
- Management
- Investigators

Program Background

Courtenay Thompson & Associates has been presenting fraud training for internal auditors since 1984, including all of the 2.5 day courses offered by the IIA in North America. This one-day course is the most popular course we offer through IIA Chapters and serves as the base upon which our tailored in-house fraud detection courses are built. The practical concepts in this course are derived from experiences auditors have had in detecting fraud.

Details of the administrative arrangements are as follows:

Date : Thursday, 16 August 2007

Time : 9.00 am to 5.00 pm
(Lunch and refreshments provided)

Registration : 8.30 am

Venue : **Grand Plaza Park Hotel City Hall**
Coleman Room, Level 1
10 Coleman Street
Singapore 179809

CPE credit : 6 hours

Fee : S\$600.00 (IIA / ISACA Member)
S\$780.00 (Non-member)
*** NO GST payable**
****NO invoice will be issued**

Closing Date : 7 August 2007

Please return the reply slip together with your cheque made payable to "**The Institute of Internal Auditors Singapore**". **No invoice will be issued.**

Yours sincerely
Lena Kuok
for Education Committee

REPLY SLIP

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1 Day Seminar/Workshop/Talk on
Increasing Auditor Effectiveness in Recognizing & Detecting Fraud
16 August 2007 by Mr Thompson Courtenay

From: Mr/Mrs/Ms/Miss _____

Organisation: _____

Mailing Address: _____

Tel: _____ Fax: _____ Mobile: _____ Email: _____

Name of Attendee	Designation	IIA / ISACA Membership No. (where applicable)

Terms and Conditions:

1. Notification of withdrawal in writing received **seven working days or more before** the event will be processed for refund after deduction of \$100 processing fee.
2. No refund will be made for shorter notice but you are welcome to send a replacement.
3. Registration is only confirmed when full payment is received. An official receipt will be sent to you.
4. Payment must be received **before** commencement of the event.
5. No invoice will be issued.
6. Programme may be subject to change.
7. Request for special food arrangement must be made at time of registration.

Enclosed is cheque number _____ for S\$ _____ being payment for _____
IIA / ISACA member(s) @ S\$600.00 and _____ non-member(s) @ S\$780.00.

Participants will be awarded 6 CPE hours upon completion of the course.

[Cheque should be crossed and made payable to "The Institute of Internal Auditors Singapore"]

>>>> Complete and Fax to : (65) 6220 5972 for Reservation <<<<<