



## ***Integrated Forensic Accounting Services (Pty) Ltd.***

In Association with

### ***Esprit Skills Development and Training***

*Presents a 3 day Short Course on Fraud Awareness*

## **Managing Fraud in the Workplace**

Plus a 2 day Short Course – (Optional)

### **Forensic Investigations & Report Writing Skills (Optional)**

"This course qualifies for 30 hours of Continued Professional Education (CPE) credits which can be used for either the South African Institute of Chartered Accountants (SAICA), Independent Regulatory Body for Auditors (IRBA), Institute of Internal Auditors of South Africa (IIA SA), or Association of Certified Fraud Examiners (ACFE). Delegates must please indicate (if) to which professional association they belong to ensure that the appropriate certificates are issued on completion of the course."

#### **Course Summary**

#### **Managing Fraud in the Workplace**

The newspapers are full of it. There is no end in sight. The fraudsters have the advantage. There is no big fraud and small fraud – there are big frauds and frauds caught in time. Understand the fraud risk better to ensure that you can identify the fraud when it is still small

It is very difficult to take the right action when fraud is uncovered. The investigation becomes difficult, time consuming, frustrating and expensive. To charge fraudsters criminally becomes a nightmare. Why is this and how can we make it easier?

In almost every organization the risk of procurement fraud is most apparent and severe. Limit our exposure by seeking it out and taking the appropriate action.

Most frauds originate from corrupt relationships. Most corruption has its origin in excessive entertainment. Learn how simple entertainment

#### **Forensic Investigations and Report Writing Skills**

The Forensic investigator must prepare a case from inception to conclusion. But how? It takes years to get years experience. Take a shortcut by learning from those who already have it.

In this very interactive separately workshop, you will learn invaluable tips on the essential tasks of the forensic investigator.

practices can undermine, expose and compromise your integrity.

In fraud, prevention is definitely better than cure. The best way of managing fraud is to prevent it from happening.

This 3 day course aims to provide delegates with an in-depth knowledge of the consequences of corruption and how to combat it. It will not eliminate corruption, but it will provide a stepping-stone, which the delegate can use to better manage the problem at the workplace. It is very practical, participative and based on years of hands-on experience. Key aspects covered are, understanding the problem, recognizing the symptoms, investigating and prosecuting corruption, but with a heavy emphasis on preventative measures.

**Organised by: Esprit Skills Development & Training [www.espritskills.co.za](http://www.espritskills.co.za)  
National Treasury Reference CDS MAAA0113018  
Enroll now on Tel: (+2711) 391-2022/972 5568 or Fax: (+2711) 391-8604  
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## LEARNING OUTCOMES

After completing the workshop successfully, participants will be equipped to:

- Understand the extent of the crisis facing our economy.
- Recognize the early warning signs of corrupt practices.
- React appropriately to suspected corruption.
- Limit your exposure.
- Be proactive in preventing fraud.

### WHO SHOULD ATTEND?

Delegates should represent a wide range of personnel in the organization who are in the following capacities.

- Chief Executives
- Managing Directors
- General Managers
- Risk Managers/ Vetting Officers
- Financial Directors
- Internal Auditors
- External Auditors
- Government Auditors
- Forensic Specialists and Investigators
- Heads of Security
- HR Managers/ Training Managers

**Birchwood Hotel, near O.R Tambo Airport,  
Johannesburg, South Africa  
20<sup>th</sup> January to 25<sup>th</sup> January 2020  
SA Rand R 11 500 (USD 1 100) (plus VAT)  
per Delegate**

### **Enroll now**

**Tel: (+2711) 391 2022/972 5568**

**Fax: (+2711) 391 8604**

**Email: [kobie.esprit@telkomsa.net](mailto:kobie.esprit@telkomsa.net)**

### OUR UNIQUE RESULTS-DRIVEN APPROACH

Our unique approach to providing our clients with business development services include:

- Ensure to make a difference to the bottom-line of businesses and organizations
- Strive to meet transformation requirements by empowering and uplifting the previously disadvantaged
- Secure long-term business relationships
- Implement customized aligned business strategies
- Honor the dignity and worth of all people at all times
- Strive to deliver with excellence

### **Key Benefits of Attending**

***You will learn how to:***

- ***Identify Fraud in the early stages***
- ***Get to recognize early warning signs on corrupt practices***
- ***React appropriately to suspend corrupt practices***
- ***Limit your exposure***
- ***Be proactive in preventing fraud***
- ***Recognize fronting practices***

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**Day 1: Monday 20<sup>th</sup> January 2020**  
**Monday 08:00 for 08:30 until 16:15**

### Understanding the Risk

#### Risk of fraud

- White collar crime explained
- Who are the parties to fraud
- Occupational fraud explained
- Latest fraud survey results and statistics
- Understanding the criminology of fraudsters
- The fraud triangle.
  - When needs become unshareable:
  - Opportunities grasped or created:
  - Personal justification of the crime.
- Recognize high fraud risk candidates
- Characteristics of the fraudster
- 4 Behaviour types of fraudsters
- Behavioural characteristics explored
- Recognise red flags of fraud in time
- Favoured methods of concealment
- Benefits of effective fraud prevention
- 8 Recommended actions to take when fraud is uncovered
- 11 Methods to manage fraud better
- 7 Golden due diligence rules to reduce fraud

#### How to avoid the pitfalls

- Why fraudsters do not want to be caught
- Four phase plan to compromise your investigations
- 12 Pitfalls set by fraudsters and how to recognize and avoid these
- How auditors are manipulated

*"All that is necessary for evil to succeed, is that good men do nothing"*

**Day 2: Tuesday 21<sup>st</sup> January 2020**  
**Tuesday 08:15 until 16:15**

### High Risk Areas

#### Procurement fraud

- What is procurement fraud
- The Who, What, Where, Why and How of procurement fraud
- Legislative requirements
  - Public sector Supply Chain Management Regulations
  - Requirements of PPPFA
  - Private sectors – best practice
- How the procurement process is compromised

#### Corruption

- Understand the risks of corruption
- How corruption undermines your organization
- What can we learn from the rest of the world
  - Transparency International's Corruption Perception Index (CPI) – a twelve year review
  - Linking corruption to demographics – the impact of poverty, inflation, overpopulation. prosperity
- How disciplinary hearings are made complicated
- Legal delaying tactics – do not be caught napping
- How to avoid these pitfalls to regain control
- Main areas of exposure
- Recognize the red flags
- Undertake a proactive procurement fraud risk assessment
  - Focus on 205 red flags to identify your risk
  - How to convert red flags to evidence
- Recognize fronting practices
- Take the appropriate action
- How you are exposed- 8point plan to conquer your integrity- you might be targeted
- How entertainment can evolve to corruption – recognize the signs
- Understand the requirements of the new Corruption Act – are you complaint?
- Best practices - preventing corruption

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**Day 3: Wednesday 23<sup>rd</sup> January 2020**  
**Wednesday 08:15 until 16:15**

**Preventing Fraud  
Fraud and Ethics**

- Why ethics are so important
- Lead by example
- Legislative requirements
- King II and Ethics in Corporate Governance

**Best practices of Fraud prevention**

- Need for fraud management strategy
- The legislative requirements explained
- Benefits of fraud prevention
- 7 Fraud prevention steps
- Benefits of the Code of Conduct
- An international perspective of ethics in 2000
- The managers ethics checklist
- 25 Good ideas on fraud prevention
- Maximizing benefits of your fraud hotline
- Training, training, training
- Proactive fraud auditing

**Day 5 Friday 25<sup>th</sup> January 2020**  
**Friday 08:00 until 14:00 (Optional Workshop)**

**Forensic Investigations and Report Writing Skills**

**Taking and writing effective statements**

- Writing effective statements
- Statements – make or break the case
- How to convert facts into statements

**Writing Better Reports**

- How to write concise, interesting and compelling reports
- Improve your report writing skills
- Critically appraise your own reports

**Day 4: Thursday 24<sup>th</sup> January 2020**  
**Thursday 08:15 until 16:15 (Optional Workshop)**

**Forensic Investigations and Report Writing Skills**

**Interviewing Skills**

- How to conduct the perfect interview
- Ask the right questions at the right time
- Body Language
- Plan the interview
- Differentiate between admissions and confessions

**Document Handling**

- The importance of documentation
- Types and sources of documentary evidence
- How documents should be logged and preserved
- Document presentation in court

**Using Spreadsheets as an Investigative Tool**

- Convert data into useable evidence
- Use spreadsheets to reduce your workload
- Learn about structured presentation
- Avoid the pitfalls
- Proper referencing of documentation

**Preparing for Court**

- Learn the process and the role players
- Importance of proper preparation
- How to present evidence and anticipate cross-examination tactics
- Difference between expert testimony and factual testimony
- Enhance your testimony with visual aids

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Two thumbs up for your training requirements

## All About The Course Leader

### Eckhard Volker CA (SA) CFE



INTEGRATED FORENSIC  
ACCOUNTING SERVICES

After studying at RAU, Eckhard completed his articles of clerkship with KPMG in Durban and qualified as Chartered Accountant (SA) in 1991. He specialised in forensic accounting and is recognised as one of its pioneers in the local industry.

In 1997, Eckhard left KPMG to establish Volker Wattrus & de Wit, as a specialist forensic accounting practice. Since 2012, the practice is trading as Integrated Forensic Accounting Services, of which Eckhard is the Managing Director.

Eckhard holds professional associations with IRBA, IIASA, SAICA, SAIGA and Association of Certified Fraud Examiners. Eckhard has remained at the forefront of the academic development of this industry and is a co-lecturer of UNISA's Programme in Forensic and Investigative Auditing course.

Eckhard has extensive experience in forensic accounting and maintains a very hands-on approach in all aspects of forensic accounting. In particular, Eckhard's approach on Procurement Fraud and Corruption is considered as market leading. Eckhard has significant experience in training, which is one of VWM's core competencies. Eckhard's presentation style is popular due to its practical nature. Eckhard likes to use his many personal experiences as case studies to highlight the training material.

### **ESPRIT HAVE SERVED THE FOLLOWING COUNTRIES ON THIS TOPIC :**

South Africa, Botswana, Namibia, Nigeria, Zambia, Tanzania, Kenya, Uganda, Malawi & Swaziland  
Our happy clients include: SA Reserve Bank, PALAMA, Dept Education, Ministry of Finance Namibia, Office of the President Namibia, Postal Bank Tanzania, Central Bank Swaziland, Office of the Public Protector, Auditor General's Office (South Africa, Tanzania & Botswana), Uganda Revenue Authority, Petro SA, Anglo American, Polokwane Municipality, Maphutja Malatji Hospital, Cash Build, De Beers Group, BCL Mine, Kenya Bureau of Standards, Rand Water, City Power, Zambia Air force, Nedbank, First Bank of Nigeria, Lafarge, Public Service Pension fund, Civil Aviation, MACSTEEL, MTN, Lepelle-Nkumpi Municipality, First National Bank Namibia, Anti- Corruption Unit Namibia and many more

### **Comments from past delegates:**

The presenter demonstrated excellent personal experience of dealing with fraud in the workplace- Dr C Jenkins LRA, Lesotho  
Presentation was well prepared, practical experienced, well transferred- Walter Kurz, Anti- Corruption Namibia  
Very educative and eye opener- T M Angula, Anti- Corruption Namibia  
The presenter knows exactly what he is talking about- Ms Julia Sekwaila, SA Reserve Bank  
He is excellent and know what he is teaching- Donald Katjomanjo, FNB Namibia  
The course was very much enlightening & has provided invaluable insight on fraud issues- Sibusiso E Dlamini, Central Bank of Swaziland  
Excellent knowledge on the subject matter- Mr Manyama Majula, African Union  
He knows the information and does present it well. He is living testimony of forensic expert who does lecture with a motive- V Katongo Public Service Pension Fund  
Recommend that more such courses should be presented, to improve the prevention of corruption level in our country.- Maria H Tjivhambi, Office of the President, Namibia  
Excellent delivery and gave true insight into the profession – Denis Hawken, MTN  
Great customer care, great facilitator, great content- Wisdom Chitedze, TEVETA, Malawi  
Brilliant. This is needed throughout the spectrum in order to prevent this type of crime. The practical outputs are a great benefit – Jan Rossouw, Crocodile River Mine, Barplats  
The course was well presented and it's a very good tool in forensic accounting & investigation. I learned a lot from hands on experienced presented.- Mbalekwa Buda, Rand Water

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## Registration Form- January 2020

**Yes!** Please accept my registration for (please tick)

- Managing Fraud in the Workplace, Johannesburg, South Africa**  
 **Forensic Investigations & Report Writing Skills, Johannesburg, South Africa**

Mr/Mrs/Ms: \_\_\_\_\_

Position: \_\_\_\_\_

Organisation: \_\_\_\_\_

Main line of Business: \_\_\_\_\_

No of Employees:  <50  50-150  150-500  >500

Address: \_\_\_\_\_

Postcode: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Approving Manager: \_\_\_\_\_

Position: \_\_\_\_\_

### METHOD OF PAYMENT:

Cheque made payable to: Esprit Skills Development & Training

Direct Deposit: Esprit Skills Development & Training

Standard Bank SA, Branch Code: 012442, Account: 020213255

Swift Code SBZAZAJJ

Payment must be received at least 7 days before start of event, to ensure your place is held. Seats will not be held open after this date.

### \* IT IS IMPORTANT TO RESERVE YOUR PLACE EARLY AS SEATING IS RESTRICTED TO ENSURE ALL PARTICIPANTS RECEIVE EFFECTIVE TRAINING

All cancellations must reach us 7 days before the event, failing which, a 50% cancellation fee will be levied

### COST PER DELEGATE

Managing Fraud (3 days)  
 Forensic Investigations (2 days)  
 Managing Fraud & Investigations (5 days)

SA Rand Exc VAT	USD \$ Excl VAT		
R 8 100.00	USD \$ 800		
R 5 400.00	USD \$ 420		
R 11 500.00	USD \$ 1 100		

This fee includes all training material, framed certificates, lunch and refreshments during the duration of the workshop.

### POSTAL ADDRESS:

Esprit Skills Development & Training  
 P.O.Box 6835  
 Birchleigh, South Africa  
 1621

### CONTACT:

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 Email: [kobie.esprit@telkomsa.net](mailto:kobie.esprit@telkomsa.net)

### About Esprit Skills Development & Training

Esprit Skills Development and Training provides a service to its clients by understanding their requirements and assist them to train their employees.

We source the knowledge of experts in the field, locally and abroad, customize their product range to be aligned according to the standards set by the SETA's and SAQA. Esprit Skills is accredited with Services Seta.3924

The Progressive Business Forum also welcomed Esprit as member on 13 June 2008 for the role we play in shaping the economic future of the Rainbow Nation. (Membership Number JHBS6441)

The criteria of the venues are chosen so that it can be reached by public transport, the facilities are inspected prior to the workshops or conferences to ensure that the delegates receive optimum support to focus on the purpose of their visit namely training. Food, soft drinks and savories are offered to delegates.

The delegates are grouped according to their respective needs and profiles of delegates are given to the trainers prior to the session to ensure that their exact purpose or training needs is addressed.

Every delegate that follows our outcomes based training walks away with hands on knowledge that can be applied to the workplace in their respective industry.

Course materials supplement the training and framed certificates of attendance are given to delegates.

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