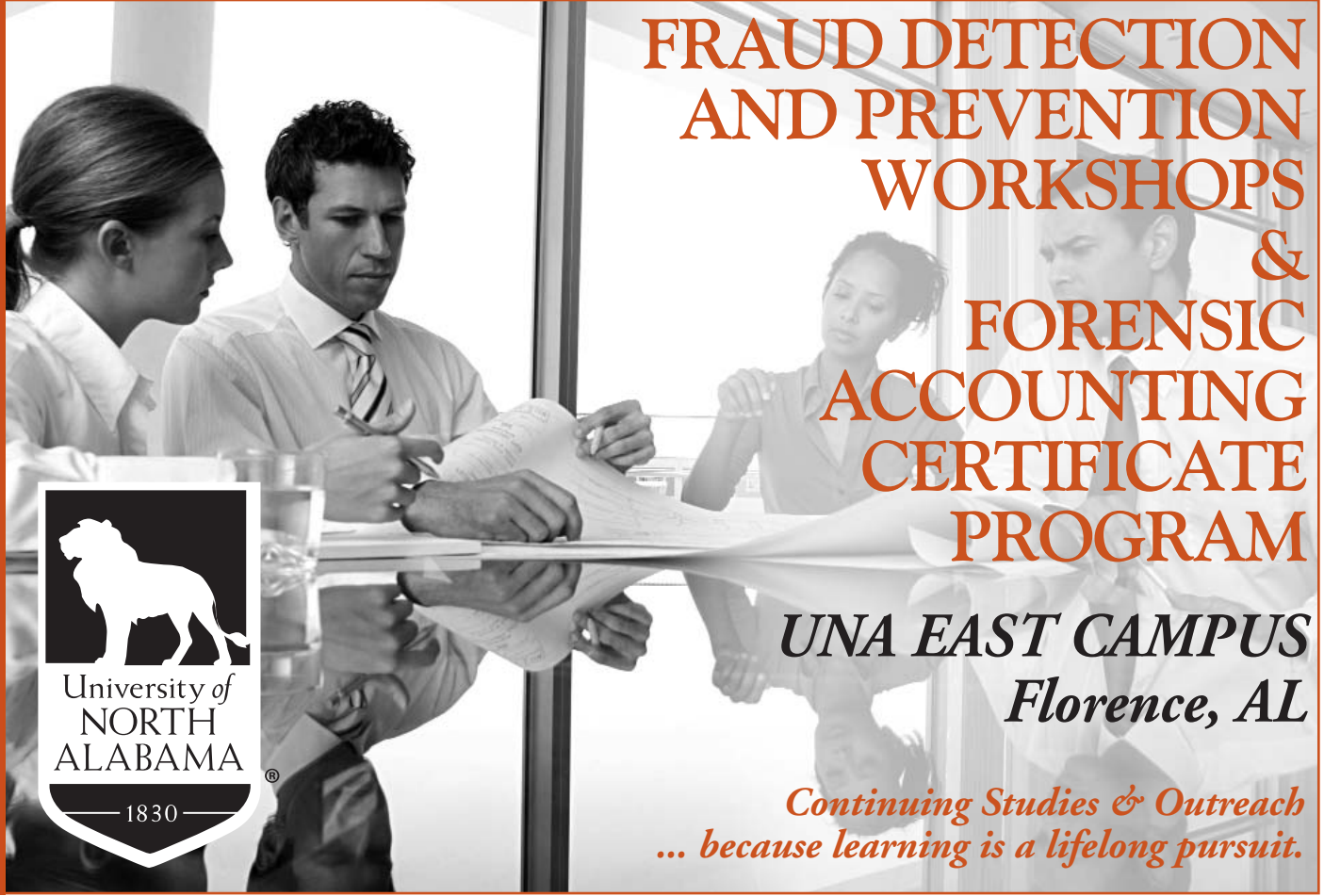


University of NORTH ALABAMA



# FRAUD DETECTION AND PREVENTION WORKSHOPS & FORENSIC ACCOUNTING CERTIFICATE PROGRAM

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# FRAUD DETECTION & PREVENTION WORKSHOPS

Location: UNA East Campus, 1640 Tune Ave. • Florence, AL • Cost: \$ 159 per workshop / \$149 when 3 or more register together.

*Enhance your career! Attend 10 courses and earn a 40-hour Certificate in Forensic Accounting!*

*Material is related to and will provide some preparation for CFE exam.*

## FRAUD 101

Course No. #11-F101

### INTRODUCTION TO FRAUD AND FORENSIC ACCOUNTING

September 30, 2011 • 8:00 am - 12:00 pm

An introductory seminar on the basic concepts, facts, and principles regarding fraud. Includes: definitions, prevalence of fraud in our society, the fraud triangle, the ACFE Fraud Tree, summary of research on fraud, profile of perpetrators, and basic axioms of fraud. This seminar will help participants to have a basic understanding of fraud, why fraud is committed, how prevalent frauds are in the U.S. economy, and who commits frauds. Participants should be able to develop a better mindset regarding fraud.

**Intended audience:** Accountants, Attorneys, Auditors, Bookkeepers, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level:** Basic • **Time required:** 4 CPE hours

#### AGENDA:

1. Introduction [~0:30]
2. Definition of Terms [~0:60]
3. Prevalence of Fraud in Society [~0:30]
4. Fraud Research, including the Fraud Triangle and ACFE RTTN [~0:30]
5. Axioms of Fraud [~0:20]
6. Fraud Taxonomies / the Fraud Tree [~0:20]
7. Profile of a Typical Fraudster [~0:30]
8. Conclusions [~0:20]

#### Course Objectives:

- Motivated to be more proactive about fraud
- A better understanding of fraud and its causes
- Ideas for fighting fraud

## FRAUD 102

Course No. #11-F102

### INTRODUCTION TO FRAUD EXAMINATION/INVESTIGATION

September 30, 2011 • 12:30 pm - 4:30 pm

Fraud examination is a methodology for resolving fraud allegations, which begins with fraud detection or fraud audits, but also encompasses obtaining and analyzing evidence (including non-financial evidence), effective interviews, taking statements, writing reports, analyzing evidence and findings, providing litigation support, and serving as an expert witness. This seminar will provide attendees with some basic knowledge and skills to conduct effective fraud investigations.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level:** Basic • **Time required:** 4 CPE hours

#### AGENDA:

1. Introduction / Review [~0:30]
2. Step 1 – The Initialization of a Fraud Investigation [~0:30]
3. Step 2 – The Fraud Theory Approach [~0:30]
4. The Fraud Tree – a review of the fraud schemes [~1:30]
5. Step 3 – Gathering Evidence / Financial and Nonfinancial [~0:30]
6. Step 4 – The Findings / Step 5 – Trial & Appeal [~0:30]
7. Conclusion

#### Course Objectives:

- Motivated to be more proactive about fraud
- Basic ability to apply the fraud theory approach to potential fraud cases
- Basic understanding of the major steps in fraud examination
- Basic understanding of how to approach a fraud investigation effectively

## FRAUD 105

Course No. #11-F105

### INTRODUCTION TO FRAUD DETECTION AND PREVENTION

November 4, 2011 • 8:00 am - 12:00 pm

Fraud examination is a methodology for resolving fraud allegations, which begins with fraud detection or fraud audits, but also encompasses obtaining and analyzing evidence (including non-financial evidence), taking statements, writing reports, reporting findings, and providing litigation support. This seminar will provide attendees with some basic knowledge and skills to conduct effective asset-theft fraud investigations.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level:** Basic • **Time required:** 4 CPE hours

#### AGENDA:

1. Introduction / Review [~0:30]
2. Step 1 – The Initialization of a Fraud Investigation [~0:30]
3. Step 2 – The Fraud Theory Approach [~0:30]

4. The Fraud Tree – a review of the fraud schemes [~1:30]
5. Step 3 – Gathering Evidence / Financial and Nonfinancial [~0:30]
6. Step 4 – The Findings / Step 5 – Trial & Appeal [~0:30]
7. Conclusion

#### Course Objectives:

- Motivated to be more proactive about fraud
- Basic knowledge of the major fraud schemes (ACFE Fraud Tree)
- Basic understanding of the major steps in fraud examination
- Better able to recognize fraud and initially respond correctly

## FRAUD 106

Course No. #11-F106

### RESPONDING TO FRAUD INCIDENTS

November 7, 2011 • 8:00 am - 12:00 pm

An entity's response to a fraud committed against it should not be an ad hoc function. Instead, every entity should develop a response plan to fraud BEFORE one is committed, while key people are calm and collected. A response plan should begin with a risk assessment. By studying fraud concepts, fraud research, and one's own organization, he/she will be effective in developing any risk assessment. Then the entity should develop appropriate responses related to public image, law enforcement, customers, innocent employees, and other constituents.

**Intended audience:** Accountants, Attorneys, Auditors, Bookkeepers, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level:** Basic • **Time required:** 4 CPE hours

#### AGENDA:

1. Introduction [~0:20]
2. An Adequate Fraud Policy [~1:00]
3. How to Make an Appropriate Risk Assessment of Fraud in Your Organization [~0:50]
4. Public Relations, Insurance and other response issues [~0:50]
5. Law Enforcement & Disposition of Fraud Cases [~1:00]

#### Course Objectives:

- Motivation to develop better risk assessment as it relates to fraud
- Information and examples of specific risk assessments related to fraud
- Ability to connect fraud research and concepts with risk assessment
- Better able to make effective decisions related to fraud and whether to prosecute a fraudster
- Be better prepared to handle the public image, internal image, customers, and other constituents if a fraud occurs

## FRAUD 161

Course No. #11-F161

### SOCIOLOGICAL, PSYCHOLOGICAL & PHYSIOLOGICAL

### CHARACTERISTICS OF A FRAUDSTER

November 7, 2011 • 12:30 pm - 4:30 pm

Much about fraud is associated with sociology and psychology. Fraudsters do have some tendencies regarding their social behaviors, mental makeup, and physiological traits (e.g., handwriting). This seminar explores the research of sociologists and others associated with criminals, liars, and fraudsters. Topics include body language, eye language, discourse analysis, typical social/mental profile, and other physiological aspects of a fraudster.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Forensic Accountants, and Accounting Educators.

**Course level:** Advanced • **Time required:** 4 CPE hours

#### Agenda:

1. Introduction [~0:15]
2. Common Sociological Aspects of Fraudsters [~1:00]
3. Psychological Makeup of a Fraudster (executives and employees) [~1:00]
4. Physiological Aspects: Statement Discourse and Forensic Document Examination [~0:45]
5. Language Aspects: Body & Eye Languages [~0:45]
6. Conclusion [~0:15]

#### Course Objectives:

- Motivation to be more proactive about fraud detection
- Better understanding of how to read someone who is trying to lie or fool you
- Demystifying body language and other physical signs (languages) of dishonesty
- Increased knowledge of the physiological aspects of a fraudster, which should better enable one to prevent or detect fraud
- Understanding the psychological makeup of executive fraudsters (financial statement fraudsters) and employee fraudsters (asset misappropriation fraudsters)

## FRAUD 191

Course No. #11-F191

### ANALYSIS OF FRAUD USING THE ACFE REPORT TO THE NATION

November 11, 2011 • 8:00 am - 12:00 pm

The Association of Certified Fraud Examiners (ACFE) had been conducting empirical research into frauds since 1996, about every two years. The results are published in a re-

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port titled Report to the Nation. This session looks at trends across the Reports, and examines the most recent report in some detail. That analysis provides insights into fraud prevention and detection related to victim profile, fraudster profile, types of more common fraud schemes, costs of fraud, differences in size of company, fraud detection, anti-fraud controls and their effectiveness, and how frauds are being perpetrated. This information is extremely useful in developing effective anti-fraud programs.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level: Basic • Time required: 4 CPE hours**

## AGENDA:

1. Introduction [~0:30]
2. Cost of Fraud [~0:30]
3. How Fraud Is Detected [~1:00]
4. Victim Profile [~1:00]
5. Fraudster Profile [~1:00]
6. Conclusion

## Course Objectives:

- Motivated to be more proactive about fraud
- Knowledge about frauds being perpetrated recently
- Statistical information and empirical results about fraud prevention and detection
- Better able to develop an anti-fraud program

## FRAUD 201

Course No. #11-F201

### TOP 10 FRAUD SCHEMES

November 11, 2011 • 12:30 pm - 4:30 pm

This course takes a micro look at fraud by examining the top 10 most common fraud schemes. Effective methods for detecting, investigating, and preventing such schemes will also be presented and discussed. Case studies and/or examples will be used throughout the seminar to illustrate and reinforce the concepts being taught.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level: Intermediate • Time required: 4 CPE hours**

## AGENDA:

1. Introduction / Review [~0:30]
2. Classifying Fraud [~0:30]
3. ACFE RTTN [~0:30]
4. Analysis of the Top 10 Fraud Schemes [~2:00]
5. Conclusion [~0:30]

## Course Objectives:

- Motivation to be more proactive about fraud
- A better understanding of various fraud schemes
- Ideas for avoiding becoming a victim of fraud
- Ideas for effective internal controls directed towards specific frauds
- Ideas for fraud prevention of specific schemes: methods, programs, controls
- Ideas for fraud detection of specific schemes: methods, programs, controls, and/or audit procedures

## FRAUD 211

Course No. #11-F211

### HOW TO DESIGN EFFECTIVE ANTI-FRAUD INTERNAL CONTROLS

November 21, 2011 • 8:00 am - 12:00 pm

The most common type of fraud is Asset Misappropriation, perpetrated by employees. The reason employees are able to commit fraud is almost always related to weak or missing internal controls. The purpose of this seminar is to present the importance of internal controls, and to develop models and methods to design, implement, and monitor internal controls more effectively to prevent and detect fraud. One key is to gain an understanding of how and why anti-fraud controls are different from traditional accounting controls.

**Intended audience:** Everyone in business.

**Course level: Intermediate • Time required: 4 CPE hours**

## AGENDA:

1. Purpose and importance of internal controls [~0:30]
2. Fraud in the workplace [~0:30]
3. Review of Fraud Basics [~0:30]
4. Overview of COSO Model of Internal Controls [~0:45]
5. Overview of P-D-C Model of Internal Controls [~0:45]
6. How to develop an effective internal control system, and fraud-specific internal controls [~1:00]

## Course Objectives:

- Motivation to improve one's internal control system
- Knowledge of the objectives and elements of an effective fraud internal control system
- Knowledge of how internal controls relate to fraud
- Better able to design controls effective at preventing and detecting fraud

## FRAUD 301

Course No. #11-F301

### COMPUTER CRIMES, INVESTIGATION, AND DIGITAL EVIDENCE

November 21, 2011 • 12:30 pm - 4:30 pm

Computers and technology tools are extremely valuable in detecting and preventing fraud. This seminar will present some of the risks associated with fraudsters who use computers and technologies. It also provides information about how to properly gather digital evidence. The purpose of this seminar is to provide attendees with a better understanding of how fraudsters use computers and technology to perpetrate frauds, and the types of computer crimes common in the business community today, and how to properly handle digital evidence.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Forensic Accountants, and Accounting Educators.

**Course level: Advanced • Time required: 4 CPE hours**

## AGENDA:

1. Introduction [~0:20]
2. Computer Crimes and Fraud Schemes [~0:50]
3. Risks and threats: internal and external [~0:50]
4. Cyber Forensics: sources, controls, tools, techniques [~0:50]
5. Digital Evidence: rules, procedures, and techniques [~0:50]

## Course Objectives:

- Motivation to be more proactive about computer-related fraud
- Understanding how fraudsters use technologies and computers to commit crimes and frauds
- Better able to do risk assessments related to computer-related fraud

## FRAUD 302

Course No. #11-F302

### USING IT TO DETECT FRAUD: DATA MINING FOR FRAUD

November 28, 2011 • 8:00 am - 12:00 pm

Technology tools can be extremely valuable in detecting and preventing fraud. This seminar will present the usefulness of certain technologies, such as data mining, in detecting and preventing fraud. The purpose of this seminar is to provide attendees with a better set of skills, knowledge and abilities related to the use of IT tools in anti-fraud programs, audits, and activities.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Forensic Accountants, and Accounting Educators.

**Course level: Advanced • Time required: 4 CPE hours**

## AGENDA:

1. Introduction – Review of Fraud Basics [~0:30]
2. Fraud and Its Data: Red Flags [~0:30]
3. Using Data Mining & Data Analysis tools and techniques to detect fraud: IDEA and other GAS [~2:00]
4. Some simple IT tools [~0:30]
5. Digital Evidence [~0:30]

## Course Objectives:

- Motivation to be more proactive about fraud detection
- Understanding how to use CAATs in fraud detection and prevention activities
- Demonstration of actual tool(s) that can be used: specifically IDEA and simple spreadsheet tools
- Increased knowledge of Data Mining tools and techniques and how they can be used to detect fraud
- Digital evidence (digital data, records, etc.)

## FRAUD 491

Course No. #11-F491

### ANATOMY OF A FRAUD

November 28, 2011 • 12:30 pm - 4:30 pm

This course summarizes Introduction to Fraud and Forensic Accounting, Introduction to Fraud Examination/Investigation, Introduction to Fraud Detection and Prevention, Responding to Fraud Incidents, Top 20 Frauds, How to Design Effective Fraud Controls, and Data Mining for Fraud. There are 13 identifiable steps in a fraud from conception to court disposition (if it goes that far), as stipulated in "Fraud Auditing and Forensic Accounting" by T. Singleton, A. Singleton, J. Bologna, and R. Lindquist (Wiley: 2006). This seminar takes participants through a single real life fraud case, dissecting it across those 13 steps to follow the evolution and disposition of a typical fraud.

**Intended audience:** Accountants, Attorneys, Auditors, Controllers, Educators (especially in the areas of accounting and criminal justice), Loss Prevention Specialists, Managers, Private Investigators, and Law Enforcement Personnel.

**Course level: Advanced • Time required: 4 CPE hours**

## AGENDA:

1. Introduction [~0:30]
2. Discrete Steps in a Typical Fraud from Birth to Death [~3:30]

## Course Objectives:

- Better understanding of how a fraud is perpetrated
- Better understanding of how to investigate a fraud
- Intermediate information on fraud in the legal system (court)

# MEET YOUR INSTRUCTOR • Tommie Singleton

## Tommie Singleton, Ph.D., CPA (Inactive), CISA, CITP, CFE, CGEIT

Tommie Singleton is a Marshall Scholar and Associate Professor of Accounting at the University of Alabama in Birmingham (UAB). He also is the director of the Forensic Accounting Program. Prior to obtaining his Ph.D. in Accountancy from the University of Mississippi in 1995, Singleton was president of a small value-added dealer of accounting information systems using microcomputers for eleven years. His education and experience are a mix of Information Systems and accounting. Singleton has earned his CISA, CMA, CPA, CITP, CGEIT, and CFF certifications. He has published numerous articles and co-authored books on internal auditing, IT auditing, and fraud. He has made many presentations on the same subjects, including numerous CPE seminars. Dr. Singleton teaches IT auditing, forensic accounting, and information systems courses at UAB. Singleton is a member of the AICPA, ASCPA, ACFE, IIA, ISACA, AAA and other professional organizations related to audit and IT. Singleton was awarded the "1998-1999 Innovative User of Technology Award" by the Alabama Society of CPAs. He also served as the president of the Birmingham Chapter of the ASCPA (2008-2009), member of the ASCPA Education Committee, and council member (2009-2011). Dr. Singleton was appointed to the AICPA's Information Technology Executive Committee for 2008-2011. Tommie serves as a scholar-in-residence for Carr Riggs & Ingram, a large regional public accounting firm. His duties involve forensic accounting, IT auditing, and SAS 70 audits. Specialties: Fraud, IT Audit, SAS 70 audits, CPE provider.



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## Registration Form

If registering more than one person, please list additional names and information on an attached sheet or duplicate this form.

### PLEASE REGISTER ME FOR THE FOLLOWING SEMINARS:

- FRAUD 101: INTRODUCTION TO FRAUD AND FORENSIC ACCOUNTING**  
Course No. 11-F101 • September 30, 2011 • 8:00 am - 12:00 pm
- FRAUD 102: INTRODUCTION TO FRAUD EXAMINATION/INVESTIGATION**  
Course No. 11-F102 • September 30, 2011 • 12:30 pm - 4:30 pm
- FRAUD 105: INTRODUCTION TO FRAUD DETECTION AND PREVENTION**  
Course No. 11-F105 • November 4, 2011 • 8:00 am - 12:00 pm
- FRAUD 106: RESPONDING TO FRAUD INCIDENTS**  
Course No. 11-F106 • November 7, 2011 • 8:00 am - 12:00 pm
- FRAUD 161: SOCIOLOGICAL, PSYCHOLOGICAL & PHYSIOLOGICAL CHARACTERISTICS OF A FRAUDSTER** Course No. 11-F161 • November 7, 2011 • 12:30 pm - 4:30 pm
- FRAUD 191: ANALYSIS OF FRAUD USING THE ACFE REPORT TO THE NATION**  
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- FRAUD 201: TOP 10 FRAUD SCHEMES**  
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**ALL WORKSHOPS:** Cost \$ 159 per workshop / \$149 when 3 or more register together (Includes continental breakfast, light lunch and refreshment break, certificate of attendance)

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### IN PERSON

During our office hours, come by our office located at UNA East Campus, 1640 Tune Ave., Florence



### VIA FAX

Simply fax the attached registration form any time, day or night to (256) 765-4872. All fax registrations require a credit card number unless the course is being invoiced to your company.



### MAIL

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**Cancellations:** If you must cancel, notify us three days in advance for a full refund. Later cancellations may receive credit toward future workshops if requested by the date of the seminar.