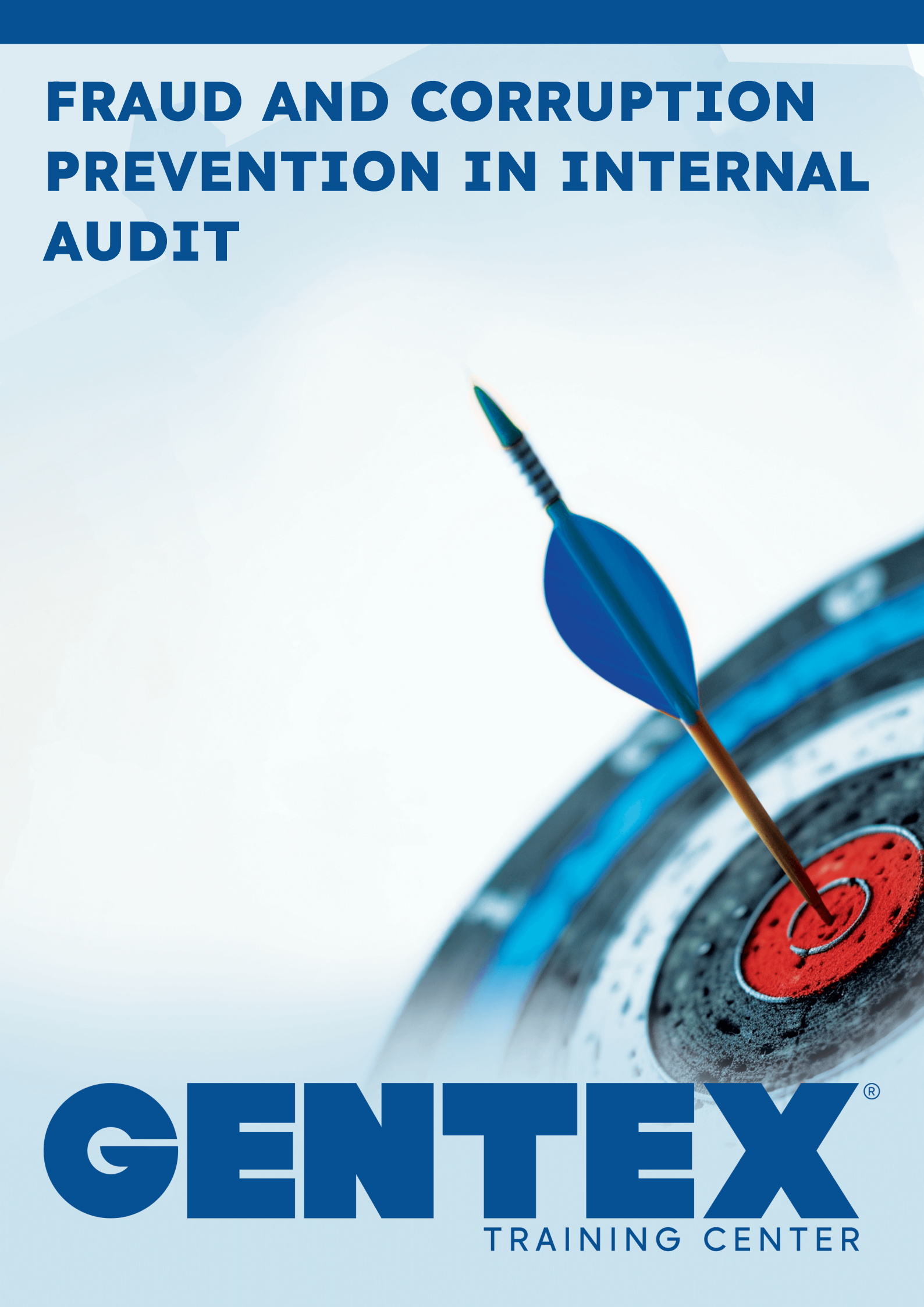
FRAUD AND CORRUPTION PREVENTION IN INTERNAL AUDIT



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Introduction

The Fraud and Corruption Prevention in Internal Audit Training Course prepares internal auditors to build fraud prevention into their assurance work rather than treat it as a separate exercise. Fraud thrives where controls are weak, oversight is light, and warning signs go unread. Internal audit sits in a unique position: it sees across processes, understands control design, and reports independently to the board. This course develops the skills auditors need to assess fraud risk, design preventive controls, and detect early indicators. It covers fraud schemes, audit testing techniques, investigation support, and reporting. Furthermore, it applies IIA standards and ethics requirements. As a result, participants strengthen their organisation's defences from within.

Fraud and Corruption Prevention in Internal Audit Course Objectives

- Explain fraud and corruption risk and its relevance to internal audit.
- Apply the IIA Global Internal Audit Standards to fraud-related work.
- Assess fraud risk across processes, functions, and reporting lines.
- Evaluate internal control design and identify fraud-enabling weaknesses.
- Design audit programmes and tests targeting fraud indicators.
- Apply data analytics to detect anomalies and red flags.
- Interpret financial and operational records for manipulation signals.
- Support investigations with evidence handling and documentation.
- Draft fraud findings, recommendations, and remediation plans.
- Report fraud risk to audit committees and support whistleblowing frameworks.

Course Methodology

- Interactive lectures with real fraud and internal audit case studies.

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- Fraud risk assessment and control design workshops.
- Audit programme and testing exercises on sample processes.
- Data analytics practice for anomaly and red flag detection.
- Structured peer discussion with facilitator feedback on audit judgements.

Who Should Take This Course

- Internal auditors and audit managers.
- Fraud and forensic audit specialists.
- Audit committee members and board support officers.
- Compliance, risk, and internal control professionals.
- Investigation unit staff supporting audit work.
- Public sector and regulatory auditors.

Fraud and Corruption Prevention in Internal Audit Course Outlines

Day 1: Fraud Risk and the Internal Audit Role

- Fraud and corruption definitions, schemes, and drivers.
- The fraud triangle and behavioural indicators.
- Internal audit's role in prevention, detection, and investigation support.
- IIA Global Internal Audit Standards and ethics requirements.
- Independence, objectivity, and reporting relationships.
- Governance roles: audit committee, management, and second line.
- Case study: an audit that exposed a long-running fraud.

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Day 2: Fraud Risk Assessment and Control Design

- Fraud risk assessment methodology and scoring.
- Process-level and entity-level fraud risk mapping.
- Control design weaknesses that enable fraud.
- Segregation of duties, authorisation, and reconciliation controls.
- Conflict of interest and procurement fraud controls.
- Fraud risk registers and control ownership.
- Workshop: assessing fraud risk and designing preventive controls.

Day 3: Audit Programmes and Fraud Testing

- Building audit programmes targeting fraud indicators.
- Transaction testing, sampling, and cutoff testing.
- surprise audits and unannounced procedures.
- Revenue, expenditure, payroll, and inventory testing.
- Related-party transaction and payment approval review.
- Documentation and working paper standards for fraud work.
- Workshop: designing and running a fraud-focused audit test.

Day 4: Data Analytics and Red Flag Detection

- Data analytics approaches for audit and fraud testing.
- Benford's Law, duplicate testing, and outlier analysis.
- Continuous auditing and monitoring routines.
- Red flag libraries and indicator frameworks.
- Vendor, employee, and account link analysis.

- Managing false positives and prioritising follow-up.
- Workshop: running analytics over a ledger and payment file.

Day 5: Investigation Support, Reporting, and Assurance

- Supporting investigations while preserving independence.
- Evidence handling, documentation, and chain of custody basics.
- Interviewing awareness and working with investigators.
- Drafting fraud findings, root cause analysis, and recommendations.
- Reporting to audit committees and management.
- Whistleblowing frameworks and fraud awareness programmes.
- Course review, assessment, and action planning.

Conclusion

By successfully completing Fraud and Corruption Prevention in Internal Audit, participants will gain a thorough understanding of fraud risk, control design, audit testing techniques, data analytics, investigation support, and reporting practice. They will also acquire practical skills in fraud risk assessment, preventive control design, anomaly detection, and fraud finding documentation. In addition, the course prepares them to strengthen institutional defences through assurance work. Gentex Training Center delivers this programme with a strong focus on applied audit practice and measurable fraud prevention improvement.

FAQs for Fraud and Corruption Prevention in Internal Audit course

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Q1 What is the "Fraud and Corruption Prevention in Internal Audit" course about?

It is a five-day programme on building fraud prevention into internal audit work. It covers fraud risk assessment, control design weaknesses, fraud-focused audit programmes, data analytics for red flag detection, investigation support, and reporting to audit committees.

Q2 What are the key benefits of the "Fraud and Corruption Prevention in Internal Audit" course?

Participants gain the ability to find fraud-enabling weaknesses before losses occur. The course improves fraud risk assessment quality, strengthens preventive control recommendations, raises detection through analytics, improves working papers and evidence handling, sharpens audit committee reporting, and reduces losses, penalties, and reputational damage.

Q3 What skills will I gain from the "Fraud and Corruption Prevention in Internal Audit" course?

Participants gain fraud risk assessment and control weakness identification, fraud-focused audit programme and testing design, data analytics and red flag detection, and investigation support, evidence handling and fraud reporting. These four skills cover the internal auditor's full contribution to fraud prevention.

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Q4 What tools, methods, or standards are covered in the "Fraud and Corruption Prevention in Internal Audit" course?

The course covers the IIA Global Internal Audit Standards and Code of Ethics, the fraud triangle, fraud risk assessment methodology and scoring, process-level and entity-level fraud risk mapping, segregation of duties and authorisation control design, reconciliation and payment approval controls, conflict of interest and procurement fraud controls, fraud risk registers, audit programme design for fraud indicators, transaction, sampling and cutoff testing, surprise audits, revenue, expenditure, payroll and inventory testing, related-party transaction review, working paper and documentation standards, Benford's Law, duplicate testing and outlier analysis, continuous auditing and monitoring, red flag libraries, vendor and employee link analysis, false positive management, evidence handling and chain of custody basics, root cause analysis using the 5 Whys, fraud finding and recommendation drafting, audit committee reporting formats, and whistleblowing framework design.

Q5 How is the "Fraud and Corruption Prevention in Internal Audit" course applied in real-world practice?

Participants apply the methods in live audit engagements. They run fraud risk assessments, review control design, design fraud-focused test programmes, run analytics over ledgers and payment files, document findings with root cause analysis, and report to audit committees. Many leave with a fraud risk assessment template and a testing programme outline ready for immediate use.

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