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Forensic Audit in the Public Sector: Identifying Fraud in Financial Statements

4th – 8th December 2017 (1 Week)

Venue: Life Aviator Hotel, Johannesburg – South Africa

Workshop Overview

Within the recent past Government, large organizations, banks, and small businesses have become victims of the scourge of Economic crime in document and cheque fraud, wire frauds and various types of business frauds. These frauds have resulted in the loss of funds from tens of thousands to multi-million dollar losses. With continual digitization of financial records and transactions, fraud prevention and detection is set to be more challenging.

Compounding this is the challenges faced by the criminal justice system and a general absence of the necessary skill set to gather the proper audit evidence so vital to criminal investigations. More than usual, auditors need to be alert for situations, control weaknesses, inadequacies in record keeping, errors and unusual transactions or results which could be indicative of fraud, improper or unlawful expenditure, unauthorized operations, waste, inefficiency or lack of probity.

Current studies show that **external auditors were complicit in 50%** of the financial statement frauds over the past 10 years. Effective detection of fraud therefore, goes a long way to curb its re-occurrence. Consequently, an intensification of detection efforts will greatly deter the perpetration. One of the effective ways of fraud detection is forensic auditing, which organizations are encouraged to adopt and use. This course has been designed to introduce participants to the concept, its techniques, and skills. It is planned to address alongside usual forensic audit issues, the challenges that have emerged as a reason of digitization trends.

About Your Course Presenter: BIUR, LLB, LLM

Your presenter is an admitted Advocate of the high court of South Africa. Currently he is a senior lecturer in the programme for forensic accountancy at the North West University, Potchefstroom, where he lectures in the B Com, B Com Honours and M Com programmes in Forensic Accountancy. He was previously a senior lecturer in corporate law at the North West University.

Before joining the University in November 2004, he was a manager at Price Water House Coopers forensic services (PWC) for two and a half years, where he managed the forensic services line-of-service. Before joining PWC he was a senior public prosecutor in the National Prosecuting Authority of South Africa where he prosecuted criminal cases in both the regional and high courts.