



# The Southern African Institute of Government Auditors

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**ADVANCING AUDITING AND ACCOUNTABILITY**

2017

## Preventing, Detecting and Managing Fraud Course(Including Fraud Prevention Plans)

Name of course	Duration	Cost including Vat	Scheduled Dates
Preventing, Detecting and Managing Fraud Course(Including Fraud Prevention Plans)	4	R 7 695.00	<b>Depended on number of delegates available(minimum 20)</b>

### **This course:**

This four-day course is designed to empower participants to deal effectively and efficiently with the phenomenon of fraud and its various facets as well as developing and refining their organisation's Fraud Prevention Plans. The course strikes a balance between management skills and the conceptual knowledge required to understand fraud. Case studies form an integral part of the learning experience.

### **Who should attend:**

The course is specifically designed from a public sector perspective and suited to officials at all three tiers of government: accounting officers, internal auditors, financial managers, administrative and logistics personnel, audit committee members, line managers and other role players in the accountability chain. All office bearers who have to deal with or who are responsible for matters relating to fraud and fraud prevention and those managing and conducting fraud investigations will benefit greatly from attending the Preventing, Detecting and Managing Fraud Course.

### **Background:**

The Public Finance Management Act requires all public entities and departments to ensure that they develop and maintain effective and efficient

systems of financial and risk management and internal control. They also have to develop and maintain a system of internal audit under the control and direction of an audit committee; prevent losses resulting from criminal conduct and take effective and appropriate steps against perpetrators.

This clearly highlights three major areas of management focus:

- procedures to deal with fraud
- internal control & risk management (ICRM)
- Internal audit and audit committees.

The Treasury Regulations require that all departments and public entities develop a Fraud Prevention Plan and that these plans are fully operational. The development of a Fraud Prevention Plan should not be seen as an isolated exercise as it forms an integral part of various other management activities such as the risk assessment and an overall fraud prevention strategy

## **CONTENT**

As for all courses which form part of the Public Finance Management Programme, the content is designed around and based on the requirements of the Public Finance Management Act. This way SAIGA assists with the implementation of the Public Finance Management Act. Topics dealt with in this course include:

The key elements of fraud and common white-collar offences.

From risk assessment to internal control to fraud prevention.

Fraud prevention, detection & correction: internal control considerations.

The process of corruption: fraud schemes: cash, accounts receivable, inventory, purchasing, investment, fixed assets and payroll.

Developing a fraud prevention strategy.

Prevention of fraud and pro-active auditing; red flags.

Fraud report writing.

The Fraud Prevention Plan within the context of the PFMA and Treasury Regulations

Increasing fraud awareness and making the staff accept co-ownership of the plan.

The forensic investigation process: basic steps, witness and forensic interviewing, taking statements, interrogation, preparing a case, collecting and safeguarding evidence.

Search and seizure and various aspects of criminal law.

Course content may be adjusted and the emphasis changed depending on feed-back from participants. The course strikes a balance between management skills and the conceptual knowledge required to deal with fraud. Case Studies form an integral part of the learning experience. Professionals associated with a forensic and investigative accounting firm present the course.

## **Presenters:**

Our presenters are a blend of professional managers, chartered accountants and educators with wide experience in the presentation of courses in the public sector. The high esteem of SAIGA courses has been developed over a number of years by involving only experts in the development and presentation of the CPE opportunities. The presenters have been involved with numerous training initiatives in the public sector and the Public Finance Management Act in particular. They serve on various professional committees and have years of experience in the field of continued professional education and are supported by senior staff.

## **Certification and accreditation:**

This course forms part of the Public Finance Management

## **Bookings:**

Since only a limited number of participants can be accommodated, bookings

Programme. For more information on the PFM Programme, visit our website: [www.saiga.co.za](http://www.saiga.co.za) The Public Finance Management Academy, will issue course participants with a certificate of attendance under the seal of the Southern African Institute of Government Auditors. Participants earn 25 Educational Credits (EC's) for attending this short course. The Public Finance Management Academy maintains a central register where these credits are administered. The ECs provide participants with focus and clearly stated objectives. This assists employers to monitor the continued professional education and training (CPE) progress, and the manner in which their staff is committed to CPE. The PFM Programme is developed and structured on the outcomes based education (OBE) model. This short course and its Educational Credits form part of the requirements for the Portfolio of Short Courses. In order to complete the Portfolio of Short Courses, participants have to meet two basic requirements: earn a minimum of 120 EC's and enroll for and complete an assessment. SAIGA and the Public Finance Management Academy utilise educational and professional experts to function as quality assurers of this course and the course design, structure and material are subject to quality control and assessment by these experts. National Treasury set up a Validation Board to "accredit" or "validate" short-term training programmes and to address coordination and quality issues which surround the programmes available to existing employees (this Board ceased to operate in 2006). The aims of the validation mechanism were to coordinate activities and to advise departments of relevant programmes which target identified needs and are delivered to a suitable quality. The Short Courses of SAIGA's Public Finance Management Programme was all accredited by the National Treasury's Validation Board until it ceased to operate in 2006.

will be handled on a first-come-first-served basis. To avoid disappointment submit your registration as soon as possible.

Changes / cancellations: Tax invoices will be issued (faxed and posted) on receipt of your booking. Once a tax invoice has been issued the department/delegate will be held liable for payment of the full course fee. No refunds can be made, but alternative delegates (substitutes) may attend the same course at no extra cost. All booking changes or cancellations are charged at R1,539.00 (R1,350 plus 14% VAT) per delegate booking. No cancellations or changes in booking will be accepted if not received in writing at least 5 working days before the course. Invoices must be paid before the course starts. No certificates will be issued if payment is outstanding. Outstanding payments incur 2% interest per month. Due to the minimal information which banks provide in respect of direct deposits, participant have to fax their deposit slips / electronic transfer slips to the Secretariat and state the invoice number/(s) to which the deposit refers. As required by recent legislation, VAT numbers have to be provided with registration. The Institute reserves the right to cancel a particular course due to unforeseen circumstances e.g. insufficient bookings or unavailability of venues (in the last few years, only a few courses had to be cancelled). In such event, participants will be informed at least two weeks before the scheduled course date of such cancellations. Participants who have paid their fees will receive full refunds in the event of SAIGA cancelling a course SAIGA's liability in such event is limited

### **Accommodation:**

Participants are responsible for arranging their own accommodation. The Secretariat can provide details of accommodation in relative close proximity to the training venues.

### **Time schedule:**

The daily course program starts at 08:30 and ends at 16:00. On the last day of the course the program ends at 13:00 to accommodate participants' travel arrangements.