COURSE SYLLABUS

Auditing for Bribes and Kickbacks Course

Learn to detect and investigate bribes, kickbacks, and other corrupt procurement schemes using audit analysis and evidence collection techniques.

Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/auditing-for-bribes-and-kickbacks



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Course Outline

Module 1: Bribes and Kickbacks: An Overview

- Definition and scope of corruption, bribes, and kickbacks
- Common environments susceptible to bribery and kickbacks

Module 2: What is a Bribe and a Kickback?

- Legal and operational definitions of bribes and kickbacks
- Key elements distinguishing bribery from kickbacks
- Relevant laws pertaining to bribery and kickbacks

Module 3: Activities Susceptible to Bribes and Kickbacks

- Identifying high-risk activities prone to bribery and kickbacks
- Common reasons for engaging in corrupt activities

Module 4: Effects of Bribes and Kickbacks

- Economic and societal impacts of bribery and kickbacks
- Effects on quality, cost, and ethical governance

Module 5: Responsibility for Detecting Bribes and Kickbacks

- Auditors' roles and responsibilities under auditing standards
- Challenges auditors face in fraud detection

Module 6: Indicators of Bribes and Kickbacks in Procurement

- Recognizing red flags and suspicious activities
- Distinguishing poor management from potential fraud

Module 7: Auditors' Role in Identifying Bribes and Kickbacks

- Audit techniques for gathering and analyzing evidence
- Key audit questions to uncover possible corruption

- Referral processes for suspected bribery and kickbacks

Module 8: Forms that Bribes and Kickbacks Take

- Types of transactions and items typically involved in bribery
- Recognition and analysis of bribery methods

Module 9: Audit Trails that Bribes and Kickbacks Leave

- Identifying and following financial and documentary evidence
- Analyzing trails created by suspicious transactions

Module 10: Lifestyle Indicators of Participation in a Bribe or Kickback Scheme

- Recognizing and investigating unusual lifestyle changes
- Correlating lifestyle changes with potential illicit activities

Module 11: Collecting Evidence of a Bribe or Kickback

- Techniques for documenting and verifying evidence
- Establishing linkages between corrupt actors and transactions

Module 12: Reporting a Bribe or Kickback

- Reporting standards and procedures for fraud referrals
- Writing and presenting referral reports to investigative bodies

Module 13: Summary, Questions, Closure

- Reviewing key learning points and addressing remaining questions
- Best practices and strategies for ongoing vigilance and audit effectiveness