COURSE SYLLABUS

Detection and Prevention of Fraud Course

Learn to detect and prevent fraud with practical tools, legal insights, and proven audit 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/detection-and-prevention-of-fraud



CustomerRelations@graduateschool.edu • (888) 744-4723

Course Outline

Module 1: Understanding Fraud

- Define fraud versus waste and abuse
- Understand the five elements of fraud
- Recognize major fraud schemes
- Identify tools auditors use to prevent and detect fraud
- Review key criminal and civil statutes related to fraud

Module 2: Audit Guidelines and Standards

- Understand various audit types according to auditing standards
- Cite auditor responsibilities regarding fraud detection
- Learn how to design audits that identify potential fraud

Module 3: Fraud Prevention

- Examine the role of internal controls in preventing fraud
- Learn key concepts from GAO's Internal Control Standards
- Identify essential internal control activities

Module 4: Fraud Detection

- Understand profiles of typical white-collar criminals
- Recognize red flag indicators of fraud
- Explore common fraud detection techniques
- Learn analytical techniques used in fraud detection

Module 5: The Investigative Process

- Identify the roles of auditors, investigators, and prosecutors
- Review the rules of evidence applicable to fraud investigations
- Understand processes for investigative referrals and auditor cooperation