**Frontline of Defense Against Fraud**

**November 30, 2011**

**Agenda**

10:00 a.m. – 10:50 a.m. Fraud – The Basics

In this section, we will cover the definitions of fraud and occupational fraud, fraud theory, and internal controls. We will also identify who is committing fraud and address the difference between an audit and a fraud examination.

10:50 a.m. – 11:40 a.m. Risk Assessment

Accounts Payable and Purchasing Card Fraud Schemes

In this section, we will cover assessing and responding to the risk of fraud. Common accounts payable and purchasing card fraud schemes will be defined, along with the red flags and internal controls related to each scheme.

11:40 a.m. – 12:30 p.m. Lunch

12:30 p.m. – 1:20 p.m. Accounts Payable and Purchasing Card Fraud Schemes *continued*

See above.

1:20 p.m. – 2:10 p.m. Data Mining and Auditing for Fraud

This section will cover common desktop review procedures and onsite compliance review programs. Data mining techniques will also be covered.

2:10 p.m. – 2:30 p.m. Break

2:30 p.m. – 3:20 p.m. Fraud Case Studies

Case studies will be presented to allow the participants to apply what they’ve learned in the other sections.

3:20 p.m. – 3:30 p.m. Wrap-up