

Identifying and Mitigating Fraud and Malfeasance (9 CPE)

Date: 2 – 3 – 4 February 2021 (3 days)

Time: 09:00 – 12:00

Virtual Training – Zoom Webinar

Language: English

Instructors – Bob Pointer & Elsie Van Os

Introduction

The rapid increase in digital use and the sudden change due to Covid 19 situation created a perfect storm for fraudsters to quickly find new ways and fraudulent schemes on many businesses. In fact, from January 2020 to early January 2021, the [Federal Trade Commission](#) released that consumers reported over 275,000 complaints resulting in more than \$210 million in COVID-19-related fraud loss. Because of this, it's critical for businesses to anticipate potential new fraud schemes to prevent losses and protect customers.

Now more than ever, certain functions such as internal auditors, risk managing, compliance, IT and human resources have a responsibility to detect any material irregularities caused by fraud, malfeasance or error. Such responsibility requires investigative or forensic audit tools, techniques and approaches.

This short programme has been designed to review and update participants with current trends and behaviors of those who seek, intentionally or unintentionally to cause loss or harm to the organization. It will provide practical insights into the problem and how to adopt an inquisitive approach to the process, focusing on the primary risk to any organization – its people.

Rr. "Ali Visha"

Pall. 69, Shk.1 **Who should attend?**

Ap.5 Tiranë,

Shqipëri

info@aia.al

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This course will help internal auditors, compliance officers, risk officers, human resources personnel and any function with an influence to the internal audit committee.

Identifying and Mitigating Fraud and Malfeasance

(Agenda)

DAY 1 – 2 FEBRUARY 2021

SESSION 1 - THE PROBLEM

09:00 – 12:00 PM

Auditors and fraud management personnel are required to blend consideration of fraud seamlessly into their daily work. To effectively do so they must firstly fully appreciate the level and sources of risk to the organization.

This session will focus on the main forms of risk derived from misstatement and unethical behavior from within its own ranks.

At the conclusion of the session participants will be better able to:

- ✓ Understand the urgency of the insider risk problem and have a general comprehension of its major threat actors;
- ✓ Distinguish between different insider threat actors and categories of insider acts;
- ✓ Recognize the leading indicators of Insider Risk and the most frequent pathway insiders have travelled as their risk escalated over time;
- ✓ Describe the major components of this Critical Pathway to Insider Risk including personal predispositions, stressors, concerning behaviors, problematic organizational responses and mitigating factors;
- ✓ Understand how Insider Risk can build over time across several identifiable characteristics and steps.

DAY 2 – 3 FEBRUARY 2021

SESSION 2 - THE RESPONSE

09:00 – 12:00 PM

The “Investigator” will routinely gather the information needed to identify risks of Fraud, misstatement, and other malfeasant activity through the systematic analysis of documents and interactions with key stakeholders.

Such interventions require the possession of the skills to both forensically scrutinize documentary submissions, and to manage fact finding meetings.

This session will introduce participants to a range of collaborative non combative processes specifically designed to assist in eliciting and evaluating detailed information within an “investigative” meeting.

At the conclusion of the session participants will be better able to:

- ✓ Understand the benefits of adopting an investigative mindset towards the auditing process;
- ✓ Appreciate the positive outcomes achieved through effective planning and preparation for investigative meetings;
- ✓ Evidence a working knowledge of the “Effective audit conversations model” and how it may be implemented within their workplace;
- ✓ Understand how to leverage detailed information from key stakeholders through an understanding of how effective communication works;
- ✓ Identify areas of concern through analysis of both the verbal and nonverbal behavior of those they interact with;
- ✓ Understand why resistive behavior occurs and how to deal with it.

DAY 3 – 4 FEBRUARY 2021

SESSION 3 – THE SOLUTIONS

09:00 – 12:00 PM

Organizations of all types and sizes can fall victim to instances of unethical, corrupt or criminal behavior by those entrusted with protecting its assets and profitability.

Fraud, misstatement, and error can, and does, adversely impact the financial health, image, and reputation of an organization. What documentation can and can't tell.

Whilst Insider threats are one of the fastest growing risk categories across organizations, few fully appreciate or are dedicating the resources and executive attention required to reduce their risk.

At the conclusion of the session participants will be better able to:

- ✓ Provide a holistic view of insider risk management;
- ✓ Identify the governance structure necessary for effective insider risk management;
- ✓ Understand key roles and their responsibilities;
- ✓ Implement a culture conducive for insider risk management success;
- ✓ Identify what data sources are most helpful for insider risk management;
- ✓ Understand the various phases of employee and third-party risk management;
- ✓ Understand the insider risks employees and various third parties pose to an organization;
- ✓ Develop a clear perspective on the various due diligence measures required to anticipate and remediate current and future risks to an organization.

Instructors Bio



Bob Pointer is an experienced investigator and educator with a background in law enforcement, academia, and the private sector. A former detective and university Lecturer, he has accumulated extensive experience of working with organizations of all sizes and sectors, designing and delivering security, insider threat and investigation programmes.

He has developed and delivered programmes for UK public sector organizations including the Serious Fraud Office, Office of Fair Trading, Competition and Markets Authority and Financial Ombudsman. He has also worked with the City of London Police

Economic Crime Academy, Volvo trucks and many UK Financial Institutions. Internationally he has worked on both public and private sector programmes in the Middle East, South East Asia, Africa and the USA.

Bob is the founder of Hydranet Total Solutions Limited t/a CFIL – Global, a consultancy providing innovative professional development programmes, bespoke systems and practical solutions that promote positivity, profitability and security, and an associate at Signpost Six, a dedicated Risk management organization based in the Netherlands.

Elsine Van Os is the founder and CEO of Signpost Six, an insider risk training and consultancy firm. She is a Clinical Psychologist, Intelligence and Security Expert and an international public speaker. Elsine worked on high profile assignments for the Dutch Ministry of Defense and Shell International, where she held global responsibility for security threat assessments and management on country, asset and individual levels.



Elsine has worked in various capacities in over 50 countries (often high risk). In her work, she has designed, developed and executed methodologies and ancillary processes to develop management team members' and employees' security consciousness and risk assessment skills. In her later tenure serving at Shell, Elsine held key positions during high-stake negotiations and deal making processes.

This led to Elsine focusing on so called Behavioral Intelligence and Threat Assessment. As a result, Elsine founded Signpost Six, to not only be able to teach professionals how to use these skills effectively, but also how to be able to identify "signposts" that could potentially lead to adverse impacts on an organization.



**Albanian Institute
of Internal Auditors**



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IMPORTANT FINANCIAL DATA

Cost per participant: **AIIA Members 190 € (VAT included)**
Non-members 210 € (VAT included)

Price includes course attendance and educational material.

Payment* can be made by bank transfer or direct deposit by using the following account info:

Account Holder: **Albanian Institute of Internal Auditors**

Account No: **0010039700 (EUR)**

Swift: **SGSBALTX**

IBAN: **AL43 2021 1123 0000 0000 1003 9700**

Raiffeisen Bank Albania

Account Holder: **Albanian Institute of Internal Auditors**

Account No: **0000039700 (LEK)**

Swift: **SGSBALTX**

IBAN: **AL93 2021 1044 0000 0000 0003 9700**

Raiffeisen Bank Albania

Contact details: info@aia.al

** **Important:** The transferred amount **must include** the entire amount as stated above. No shortfalls due to exchange fee/or other administration charges may arise. Albanian Institute of Internal Auditors has to receive the amount that is stated in your invoice.*

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REGISTRATION FORM

for

Identifying and Mitigating Fraud and Malfeasance

2 – 3 – 4 February 2021

Full name			
Position			
Company name		VAT nr	
Contact Tel		Email	
Address			

Cancellation Policy:

Places on AIIA Training courses are limited so we therefore operate a cancellation policy regarding refund.

1. *In case of cancellation of a training event by AIIA or related partner, we will endeavor to inform all participants 10 days before the course is due to take place, although please be aware that this is not always possible. All course fees paid will be reimbursed in full, but we are unable to reimburse any other costs that may have been incurred, including flights, accommodation etc.*
2. *No refund will be made for*
 - a. *Bookings cancelled less than two weeks before the event, except in exceptional circumstances and then only at the discretion of Albanian Institute of Internal Auditors.*
 - b. *Non-attendance on the course.*
3. *For bookings cancelled two or more weeks before a course is due to start, 100% per cent of course fees paid will be refunded to the applicant.*

• I confirm all the data I provided is true and accurate.
 • I confirm that I read the training program and I agree to have such content delivered during the course.

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Name Surname Signature

Date, location