

Fraud in the Government Environment

Summary

This program targets the unique fraud risk expectations of government managers and auditors. Legislators, the public and the press all expect that managers and audit teams all levels of government possess and can effectively deploy fraud prevention and detection expertise. But even very experienced government professionals acknowledge that handling wrongdoing, misconduct and fraud issues, while interesting, is an area of great uncertainty and risk. This *'how to'* will help you bridge the gap between expectations and your ability to confidently manage the risks of fraud in your areas of responsibility.

Learning Objectives

This seminar shows managers and auditors in government how to:

- ✓ Assist legislators and management with fraud prevention and detection
- ✓ Identify fraud exposures and risks in governmental operations
- ✓ Detect fraud and misconduct
- ✓ Handle fraud incidents

Program Content

- The government manager's role in fraud risk management
- Special challenges from governmental accounting
- Fraud Prevention: helping management create an anti-fraud environment
- Building fraud prevention into every day activities
- Creating a fraud risk inventory for your organization
- Mapping fraud risks to internal controls and audit program steps
- Detection procedures for government managers, employees and auditors
- Fraud examples from government with example red flags and indicators
- Special challenges in grant management
- Special challenges in procurement and contracting (including P-Cards)
- The government auditor's role in investigations
- Correcting internal control weaknesses made evident by fraud incidents

Instructional Method, Program Length and Continuing Education Credits

This seminar utilizes a combination of lecture, discussion and short exercises. Program length is one full day. In accordance with the standards of the National Registry of CPE Sponsors, Continuing Professional Education credits have been granted based on a 50-minute hour. National Registry of CPE Sponsors Number: 108226

Program Level:	Intermediate
Prerequisites:	Experience in governmental operations or auditing
Field of Study and Recommended CPE Credits:	Auditing (Governmental) – 4 credits Accounting (Governmental) – 4 credits