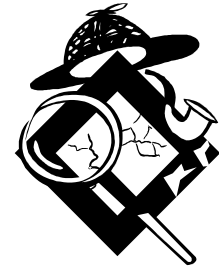


Preventing, Detecting & Managing Fraud



A four-day short course of the
Public Finance Management Programme™

presented in Pretoria

18 – 21 June 2012

11 – 14 September 2012

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Managing Fraud Course
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Background:

The *Public Finance Management Act* requires all public entities and departments to ensure that they develop and maintain effective and efficient systems of financial and risk management and internal control. They also have to develop and maintain a system of internal audit under the control and direction of an audit committee; prevent losses resulting from criminal conduct and take effective and appropriate steps against perpetrators.

This clearly highlights three major areas of management focus:

- **procedures to deal with fraud**
- internal control & risk management (ICRM)
- internal audit and audit committees.

The Treasury Regulations require that all departments and public entities develop a Fraud Prevention Plan and that these plans are fully operational.

The development of a Fraud Prevention Plan should not be seen as an isolated exercise as it forms an integral part of various other management activities such as the risk assessment and an overall fraud prevention strategy.

The Concept:

Financial managers play an important role in the prevention, detection and correction of fraud and other irregularities. Various managerial tools can be utilised to combat fraud. If properly understood and effectively implemented, internal control systems, various types of audit (internal, external, performance, forensic, etc.) will assist the financial manager in exercising his/her duties. Financial managers therefore need to understand how and when to apply these tools, their strengths and weaknesses, and the extent of their usefulness. The manager also needs to understand how the respective tools will help prevent, detect or correct fraudulent activities.

Because employees and outsiders commit fraud the effective financial manager must have the ability to balance personal preconceptions and suspicions with the due process requirements of employment and criminal law and appreciate the difference.

This course:

This four-day course is designed to empower participants to deal effectively and efficiently with the phenomenon of fraud and its various facets as well as developing and refining their organisation's Fraud Prevention Plans. The course strikes a balance between management *skills* and the conceptual *knowledge* required to understand fraud. Case studies form an integral part of the learning experience.

Presented by:

SAIGA

ADVANCING AUDITING AND ACCOUNTABILITY

The Southern African Institute
of Government Auditors

www.saiga.co.za

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Contents:

As for all courses which form part of the Public Finance Management Programme™, the content is designed around and based on the requirements of the *Public Finance Management Act*. This way SAIGA assists with the implementation of the *Public Finance Management Act*. Topics dealt with in this course include:

- The key elements of fraud and common white-collar offences.
- From risk assessment to internal control to fraud prevention.
- Fraud prevention, detection & correction: internal control considerations.
- The process of corruption: fraud schemes: cash, accounts receivable, inventory, purchasing, investment, fixed assets and payroll.
- Developing a fraud prevention strategy.
- Prevention of fraud and pro-active auditing; red flags.
- Fraud report writing.
- The **Fraud Prevention Plan** within the context of the PFMA and Treasury Regulations
- Increasing fraud awareness and making the staff accept co-ownership of the plan.
- The forensic investigation process: basic steps, witness and forensic interviewing, taking statements, interrogation, preparing a case, collecting and safeguarding evidence.
- Search and seizure and various aspects of criminal law.

Course content may be adjusted and the emphasis changed depending on feed-back from participants. The course strikes a balance between management *skills* and the conceptual *knowledge* required to deal with fraud. Case Studies form an integral part of the learning experience. Professionals associated with a forensic and investigative accounting firm present the course.

The venue:

The courses are mostly presented at the UNISA Sunnyside Campus in Pretoria. Maps and details of the lecturing hall/venue will be faxed/posted to participants after payment has been received. Please note that courses may be shifted to other venues due to various circumstances beyond our control and to accommodate the demand as far as possible. The SAIGA Secretariat will only send maps to participants who have provided proof of payment (faxed a copy of the deposit slip) or made explicit arrangements with the Secretariat regarding payment.

Who should attend:

The course is specifically designed from a public sector perspective and suited to officials at all *three tiers of government*: accounting officers, internal auditors, financial managers, administrative and logistics personnel, audit committee members, line managers and other role players in the accountability chain. *All office bearers* who have to deal with or who are responsible for matters relating to fraud and fraud prevention and those managing and conducting fraud investigations will benefit greatly from attending the Preventing, Detecting and Managing Fraud Course.

Costs:

The course fee of R6,498.00 (R5,700 plus 14% VAT) includes attendance for all *four* days, a certificate, course file, hand-outs, notes, case studies and solutions. The Institute will also provide participants with a free lunch as well as free tea/coffee at 10:00 and 15:00. Staff of corporate members of *The Southern African Institute of Government Auditors* (SAIGA) can claim a discount of R684 (R600 plus 14% VAT).

The Organisation:

NPO registration number: 045-133 NPO

The **Southern African Institute of Government Auditors** is a non-profit organisation. Its constitutional objectives include the advancement of auditing and accountability. Through the presentation of high-quality, affordable courses, the Institute aims to facilitate the sharing of knowledge and the empowerment of South Africa's people. The Institute supports the prioritisation of the concepts of *economy, efficiency* and *effectiveness*.

The **Public Finance Management Academy™** was founded by SAIGA to provide high quality, affordable continued professional education which is tailor-made for the public financial manager and government auditor.

Visit us at: www.saiga.co.za



Course Rating Applicability:

national & provincial
departments



local
authorities



public
entities



Certification and accreditation:

This course forms part of the *Public Finance Management Programme*[™]. For more information on the PFM Programme, visit our website: www.saiga.co.za The Public Finance Management Academy[™] will issue course participants with a certificate of attendance under the seal of the Southern African Institute of Government Auditors. Participants earn 25 Educational Credits (EC's) for attending this short course. The Public Finance Management Academy[™] maintains a central register where these credits are administered. The ECs provide participants with focus and clearly stated objectives. This assists employers to monitor the continued professional education and training (CPE) progress, and the manner in which their staff is committed to CPE.

The PFM Programme is developed and structured on the outcomes based education (OBE) model. This short course and its Educational Credits form part of the requirements for the *Portfolio of Short Courses*. In order to complete the Portfolio of Short Courses, participants have to meet two basic requirements: earn a minimum of 120 EC's and enroll for and complete an assessment. SAIGA and the Public Finance Management Academy[™] utilise educational and professional experts to function as quality assurers of this course and the course design, structure and material are subject to quality control and assessment by these experts.

National Treasury set up a Validation Board to "accredit" or "validate" short-term training programmes and to address coordination and quality issues which surround the programmes available to existing employees (this Board ceased to operate in 2006). The aims of the validation mechanism were to coordinate activities and to advise departments of relevant programmes which target identified needs and are delivered to a suitable quality. The Short Courses of SAIGA's Public Finance Management Programme[™] were all accredited by the National Treasury's Validation Board until it ceased to operate in 2006.

Bookings:

Since only a limited number of participants can be accommodated, bookings will be handled on a first-come-first-served basis. To avoid disappointment submit your registration as soon as possible.

Changes / cancellations: Tax invoices will be issued (faxed and posted) on receipt of your booking. Once a tax invoice has been issued the department/delegate will be held liable for payment of the full course fee. No refunds can be made, but alternative delegates (substitutes) may attend the same course at no extra cost. All booking changes or cancellations are charged at R1,368.00 (R1,200 plus 14% VAT) per delegate booking. No cancellations or changes in booking will be accepted if not received in writing at least 5 working days before the course. Invoices must be paid before the course starts. No certificates will be issued if payment is outstanding. Outstanding payments incur 2% interest per month. Due to the minimal information which banks provide in respect of direct deposits, participant have to fax their deposit slips / electronic transfer slips to the Secretariat and state the invoice number/(s) to which the deposit refers. As required by recent legislation, VAT numbers have to be provided with registration. The Institute reserves the right to cancel a particular course due to unforeseen circumstances e.g. insufficient bookings or unavailability of venues (in the last few years, only a few courses had to be cancelled). In such event, participants will be informed at least two weeks before the scheduled course date of such cancellations. Participants who have paid their fees will receive full refunds in the event of SAIGA cancelling a course (SAIGA's liability in such event is limited to this refund).

Time schedule:

The daily course program starts at 08:30 and ends at 16:00. On the last day of the course the program ends at 12:00 to accommodate participants' travel arrangements, therefore no lunch is served on the day of departure.

Presenters:

Our presenters are a blend of forensic accountants and experts, chartered accountants and educators with wide experience in the presentation of courses in the public sector. The high esteem of SAIGA courses has been developed over a number of years by involving only experts in the development and presentation of the CPE opportunities. The presenters have been involved with numerous training initiatives in the public sector and the *Public Finance Management Act* in particular. They serve on various professional committees and have years of experience in the field of continued professional education and are supported by senior staff.

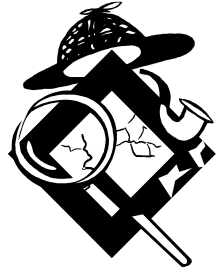
Accommodation:

Participants are responsible for arranging their own accommodation. The Secretariat can provide details of accommodation in relative close proximity to the training venues.

Preventing, Detecting & Managing Fraud

Registration & Booking form

4 day course



This form can be used to book your place on any of the course dates



012 362-1221

SAIGA
PO Box 36303
MENLO PARK 0102



012 362-1418

Please book the following persons for the course as indicated below
(if space insufficient, use a separate page providing the same details)

SURNAME	INITIALS	TITLE	POSITION HELD	DATE FOR WHICH BOOKING IS REQUIRED

Due to the limitation of the number of participants per group, places cannot be guaranteed. The institute will finalise bookings and inform participants of successful booking or communicate alternative dates. VAT invoices will be issued as soon as bookings are finalised and accepted. **Full payment must be received in advance of the course.**

Organisation/Department

Postal address

Code:

Telephone number
(and area code)

Fax number

VAT Registration number

As required by Government Gazette No. 25864
For full details visit the VAT section at sars.gov.za

E-Mail address

Authorised signature _____ Name of signatory _____

SAIGA corporate membership number (if discount is claimed)

On-line registration can also be done through our website at: www.saiga.co.za