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**Course Name**

# Investigative Auditing & Fraud Detection

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**Sector Name**

Audit, Risk and Governance

**Document Type**

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## Investigative Auditing & Fraud Detection

### Course Introduction

Fraud and misconduct rarely appear as clear, isolated events. They often emerge through unusual transactions, conflicting explanations, control overrides, hidden relationships, or patterns that initially appear insignificant. Internal audit professionals therefore need more than awareness of common fraud schemes; they need a disciplined way to recognize warning signs, determine when concerns require investigation, and develop reliable conclusions from financial, operational, documentary, and behavioral evidence.

**Boost Consulting & Training** offers this course to develop practical investigative auditing capability from the first indication of suspicious activity through evidence-based reporting. Participants learn to assess fraud exposure, recognize red flags, plan investigations, examine transactions and relationships, preserve and evaluate evidence, conduct investigative interviews, test competing explanations, and develop defensible findings while maintaining professional objectivity and confidentiality.

The **main concept of this course** is to transform fraud indicators and suspicious activity into structured investigative work that establishes what happened, how it happened, and what the available evidence can reliably support.

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## Investigative Auditing & Fraud Detection

### Target Audience

- ✓ Internal auditors and senior internal auditors
- ✓ Audit and investigation managers
- ✓ Fraud risk and compliance professionals
- ✓ Internal control and assurance professionals

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## Investigative Auditing & Fraud Detection

### Learning Objectives

- ✓ Recognize fraud indicators and suspicious patterns across business activities.
- ✓ Assess fraud exposure and determine when further investigation is warranted.
- ✓ Develop a structured plan for an investigative audit.
- ✓ Collect, preserve, and organize relevant documentary and digital evidence.
- ✓ Analyze transactions, relationships, and behavioral indicators for potential irregularities.
- ✓ Conduct investigative interviews and evaluate conflicting explanations.
- ✓ Build evidence-based findings while avoiding unsupported assumptions.
- ✓ Communicate investigation results and identify improvements that reduce future fraud exposure.

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## Investigative Auditing & Fraud Detection

### Course Outline

#### ✓ DAY 01

##### **Recognizing When Something Is Wrong**

##### **Understanding Fraud Exposure**

- ✓ Distinguish fraud, misconduct, error, and control failure from an investigative perspective.
- ✓ Understand how opportunity, pressure, rationalization, and organizational conditions can contribute to fraudulent behavior.
- ✓ Identify business activities and circumstances with heightened fraud exposure.

##### **Reading Fraud Warning Signs**

- ✓ Recognize transactional, documentary, behavioral, and control-related red flags.
- ✓ Identify unusual relationships, overrides, conflicts of interest, and unexplained patterns.
- ✓ Complete a **Fraud Red Flag Challenge** to separate legitimate anomalies from indicators requiring further attention.

## Investigative Auditing & Fraud Detection

### Course Outline

#### ✓ DAY 02

##### **Building the Investigation**

##### **Assessing Allegations and Initial Information**

- ✓ Evaluate allegations, audit observations, whistleblowing reports, and analytical alerts.
- ✓ Determine what is known, unknown, suspected, and still requires verification.
- ✓ Establish appropriate investigative objectives without assuming guilt or predetermined conclusions.

##### **Planning Investigative Work**

- ✓ Define investigation scope, priorities, responsibilities, and information requirements.
- ✓ Develop hypotheses and identify evidence needed to test competing explanations.
- ✓ Complete an **Investigation Planning Exercise** based on a developing fraud scenario.

## Investigative Auditing & Fraud Detection

### Course Outline

#### ✓ DAY 03

##### **Following Transactions, Documents and Relationships**

##### **Examining Financial and Operational Activity**

- ✓ Trace suspicious transactions through approvals, payments, records, and supporting documentation.
- ✓ Identify unusual sequences, duplicate activity, concealed relationships, and control overrides.
- ✓ Use analytical techniques to focus attention on transactions requiring deeper examination.

##### **Building the Evidence Picture**

- ✓ Collect and organize documentary, electronic, testimonial, and analytical evidence.
- ✓ Maintain evidence integrity, confidentiality, traceability, and appropriate handling.
- ✓ Develop an **Evidence Relationship Map** connecting people, transactions, events, documents, and control failures.

## Investigative Auditing & Fraud Detection

### Course Outline

#### ✓ DAY 04

##### Testing the Story

##### Conducting Investigative Interviews

- ✓ Plan interviews according to the information required and the role of each interviewee.
- ✓ Use structured questioning, active listening, clarification, and follow-up techniques.
- ✓ Evaluate statements without treating behavioral cues alone as proof of deception.

##### Resolving Conflicting Evidence

- ✓ Compare interview statements with records, transactions, timelines, and other evidence.
- ✓ Identify inconsistencies and determine what additional verification is required.
- ✓ Complete an **Investigative Interview Simulation** involving conflicting accounts and incomplete evidence.

## Investigative Auditing & Fraud Detection

### Course Outline

#### ✓ DAY 05

##### **Building Defensible Findings**

##### **Reconstructing What Happened**

- ✓ Develop a clear chronology of events, actions, decisions, and control breakdowns.
- ✓ Distinguish established facts from assumptions, interpretations, and unresolved issues.
- ✓ Determine whether available evidence adequately supports each investigative conclusion.

##### **Reporting and Reducing Future Exposure**

- ✓ Present investigation findings objectively, clearly, and according to evidence.
- ✓ Identify control weaknesses and organizational conditions that enable suspicious activity.
- ✓ Complete a **Fraud Investigation Case Simulation** from initial red flags through evidence analysis, interviews, case reconstruction, findings, and fraud-risk improvement actions.

## Investigative Auditing & Fraud Detection

### Confirmed Sessions

| FROM          | TO            | DURATION | FEES       | LOCATION        |
|---------------|---------------|----------|------------|-----------------|
| Dec. 21, 2026 | Dec. 25, 2026 | 5 days   | 4250.00 \$ | UAE , Abu Dhabi |

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