Fraud and misconduct investigation training

Improve your internal investigation skills, mitigating risk to your organization by ensuring consistent results

Risk management, internal audit and compliance

12-13 April 2017
Dubai

KPMG Business Academy
Risk management, internal audit and compliance

Key learning benefits:

- Improve the effectiveness of internal investigations
- Analyze consequence of poor investigation outcomes that expose your organization to risk
- Establish awareness of red flags which could indicate the 'tip of an iceberg'

Course overview

This two-day course is designed to develop a minimum level of competence for those who conduct investigations. The course will be presented by experienced investigation and fraud risk professionals from KPMG’s Forensic team who have significant front line experience in investigating fraud and misconduct issues for law enforcement and multinational companies.

Course methodology

This is an interactive course, built around real life fraud case study which will help participants consolidate leading practice and tips by conducting their own investigation, including witness and suspect interviews while receiving continuous feedback and coaching from our experts to hone their investigation skills. Using real life examples, the course will cover issues faced by investigators and based on experience suggest techniques on how to achieve high quality results.

Who should attend

This course could be huge benefit to senior management in internal audit, risk and compliance, human resources or any other departments who are responsible for conducting internal investigations.

Meet your course leaders

Nicholas Cameron
Partner I Forensic
KPMG in the Lower Gulf

A chartered accountant who has specialized in forensic accountancy for the past 16 years, principally in conducting loss of value calculations and investigations, Nicholas provides specialist support to clients operating in the Middle East who face high stakes litigation, complex investigations and regulatory scrutiny. Nicholas was recently recognized as one of the leading forensic accountants in Middle East by Who’s Who Legal, which described him as ‘a “high-profile” figure in the sector with “unsurpassed expertise” in forensic accounting.’

Prior to relocating to lead KPMG’s forensic practice in the Lower Gulf, Nick was a senior member of KPMG’s forensic practice in London and a leader in the life sciences sector, which he now leads for KPMG in the Middle East. Nick has been appointed as the Crown’s expert accountant in criminal fraud proceedings and has given evidence before the Crown Court in the UK both as an expert and as a witness of fact on three occasions. Previously, Nick was a principal investigator with the Serious Fraud Office, the UK’s leading department for investigating and prosecuting serious and complex fraud and corruption.

Harriet Cobb
Associate Director I Forensic
KPMG in the Lower Gulf

Harriet has been working with KPMG’s investigations and compliance team since August 2013. Before joining KPMG, Harriet worked in audit in London and in Luxembourg for another “Big Four” company. Harriet regularly leads investigations on behalf of international companies. These have included compliance issues relating to corruption and fraud and an investigation into the relationship between a key distributor and an employee at a leading international technology company. She reviewed emails and corporate intelligence procedures to establish the facts, identify instances of non-compliance with internal policies and diagnose preferential treatment.

Harriet has also led an investigation into a UAE-based media broadcaster, a review of a quality control team under s166 of the FSMA on behalf of the UK’s Financial Conduct Authority, and an anti-bribery and corruption investigation into a large UK client to determine whether the provision for losses recognized in the balance sheet and income statement was realistic.

Harriet has experience working for companies across a variety of industries conducting work including controls testing, analytical reviews and compliance reviews for regulated entities.
## Course outline

### Day one

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction</strong></td>
<td>Outline the structure and objective of the course. Delegates will work in teams to conduct their own investigation using a case study to help cement the processes learned. This case study investigation will progress through-out the course and by the end of the course, the delegates will have completed a full investigation from cradle to grave.</td>
</tr>
<tr>
<td><strong>Internal investigation framework</strong></td>
<td>We will work through the boundaries of a code of conduct and internal policies to assess how investigators must operate.</td>
</tr>
<tr>
<td><strong>Investigation principles</strong></td>
<td>Introduction of the principals which investigators must follow in order to reduce risk, safeguard reputations, minimize impact on the business and to ultimately preserve the likelihood of successful outcomes.</td>
</tr>
<tr>
<td><strong>Fraud and misconduct</strong></td>
<td>What are the common types and schemes of fraud and misconduct and what are the red flags to be aware of? We will also instruct on how to recognize whether a fraud is internal or external to the organization and the potential impacts of this.</td>
</tr>
<tr>
<td><strong>Criminology</strong></td>
<td>Fraud is committed for specific reasons. What are the psychological drivers that lead people to commit fraud and what are the tell-tale signs? We also look at the profile of a fraudster.</td>
</tr>
<tr>
<td><strong>Note taking</strong></td>
<td>The purpose of effective note taking is a key skill for investigators. We will provide the best practice theory, practical tips and conduct an interactive exercise that will help hone your investigator’s skills.</td>
</tr>
<tr>
<td><strong>Investigation steps</strong></td>
<td>Every investigation should be conducted using a consistent framework. During this session we will introduce these key phases of an investigation.</td>
</tr>
</tbody>
</table>

### Day two

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Evidence</strong></td>
<td>We shall look into what are the different types of evidence and the principals that must be followed when gathering evidence. We will also discuss the importance of effective evidence handling using real life examples of the consequences when these principals are not followed.</td>
</tr>
<tr>
<td><strong>Planning</strong></td>
<td>The key elements of planning an investigation.</td>
</tr>
<tr>
<td><strong>Analysis</strong></td>
<td>What information is available and how it can be used. Using technology to review and analyze information obtained.</td>
</tr>
<tr>
<td><strong>Interviewing non-hostile witnesses</strong></td>
<td>Core skills and model for how interviews should be conducted. This will include video presentations of good and bad interviews before the case study continues with the delegates conducting their own interviews of witnesses in their investigation.</td>
</tr>
<tr>
<td><strong>Reporting</strong></td>
<td>Examples of reporting techniques.</td>
</tr>
</tbody>
</table>
Fraud and misconduct investigation training

12-13 April 2017
9:30am-5:30pm
Dubai

Three ways to register:

<table>
<thead>
<tr>
<th>Register</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:ae-fmkpmgacademy@kpmg.com">ae-fmkpmgacademy@kpmg.com</a></td>
</tr>
<tr>
<td>+971 4 356 9616</td>
</tr>
</tbody>
</table>

Certificate
Participants who attend all sessions will be awarded KPMG certificate of attendance.

Payment
To reserve a seat at our courses, please complete a registration form and pay the full fees before the due date. All registrations are subject to acceptance by KPMG and will be confirmed with you in writing.

Cancellation
If, having registered and paid for a place, you are unable to attend the course, a substitute delegate is welcome to attend in your place. Fees canceled seven days or less before the course begins are payable in full.

KPMG reserves the right to cancel this course, change its date or alter the venue, speakers or topics.

Customized training solutions
To create a more tailored learning experience, you may want to run this course in-house. Please contact Sonali Perera to discuss further:
Sonali Perera,
Manager
E: sonaliperera@kpmg.com
T: +971 4 356 9616